

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: *C. J. [Signature]*
District Superintendent or Designee

Date: 12/15/14

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

To the County Superintendent of Schools:

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

Meeting Date: December 15, 2014

Signed: *[Signature]*
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: Diane Lyon

Telephone: 530-826-3261 x 6011

Title: Chief Business Official

E-mail: dlyon@husdschool.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 budget adoption.		X

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

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

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

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

Department	Resource Codes	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	5,911,810.00	5,776,776.00	776,610.77	5,776,776.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,800.00	2,800.00	0.00	2,800.00	0.00	0.0%
3) Other State Revenue		8300-8599	120,000.00	142,925.00	3,839.96	142,925.00	0.00	0.0%
4) Other Local Revenue		8600-8799	252,500.00	254,700.00	76,157.73	254,700.00	0.00	0.0%
5) TOTAL, REVENUES			6,287,110.00	6,177,201.00	856,608.46	6,177,201.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,836,323.00	2,866,023.00	767,711.04	2,866,023.00	0.00	0.0%
2) Classified Salaries		2000-2999	594,468.00	615,932.00	193,991.90	615,932.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,220,662.00	1,261,862.00	332,212.39	1,261,862.00	0.00	0.0%
4) Books and Supplies		4000-4999	129,743.00	250,319.00	55,492.75	250,319.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	565,515.00	663,946.00	312,844.99	663,946.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	576,350.00	576,350.00	3,939.00	576,350.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(12,982.00)	(12,814.00)	0.00	(12,814.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			5,910,079.00	6,221,618.00	1,666,192.07	6,221,618.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			377,031.00	(44,417.00)	(809,583.61)	(44,417.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Out		7600-7629	231,120.00	231,120.00	0.00	231,120.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(510,945.00)	(530,045.00)	0.00	(530,045.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(742,065.00)	(761,165.00)	0.00	(761,165.00)		

Definition	Resource Codes	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)			(365,034.00)	(805,582.00)	(809,583.61)	(805,582.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,053,812.00	2,053,812.00		2,053,812.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,053,812.00	2,053,812.00		2,053,812.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,053,812.00	2,053,812.00		2,053,812.00		
2) Ending Balance, June 30 (E + F1e)			1,688,778.00	1,248,230.00		1,248,230.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	342,796.62	342,796.62		342,796.62		
Unassigned/Unappropriated Amount		9790	1,335,981.38	895,433.38		895,433.38		

Department	Resource Codes	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		8011	4,000,087.00	3,853,221.00	719,232.00	3,853,221.00	0.00	0.0%
State Aid - Current Year		8012	739,420.00	739,420.00	0.00	739,420.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8021	15,153.00	15,270.00	0.00	15,270.00	0.00	0.0%
Tax Relief Subventions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8029	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8041	1,107,542.00	1,113,628.00	0.00	1,113,628.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8042	58,370.00	63,999.00	0.00	63,999.00	0.00	0.0%
County & District Taxes		8043	0.00	0.00	57,519.43	0.00	0.00	0.0%
Secured Roll Taxes		8044	0.00	0.00	(140.66)	0.00	0.00	0.0%
Unsecured Roll Taxes		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses			0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes			0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment			0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal LCFF Sources			5,920,572.00	5,785,538.00	776,610.77	5,785,538.00	0.00	0.0%
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	(8,762.00)	(8,762.00)	0.00	(8,762.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,911,810.00	5,776,776.00	776,610.77	5,776,776.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	2,800.00	2,800.00	0.00	2,800.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,800.00	2,800.00	0.00	2,800.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Unrestricted and Instructional Materials		8560	100,000.00	100,000.00	2,342.68	100,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	22,925.00	1,497.28	22,925.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			120,000.00	142,925.00	3,839.96	142,925.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
		Secured Roll	8615	0.00	0.00	0.00	0.00	
		Unsecured Roll	8616	0.00	0.00	0.00	0.00	
		Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	
		Supplemental Taxes	8618	0.00	0.00	0.00	0.00	
Non-Ad Valorem Taxes								
		Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.0%
		Other	8622	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	0.00	0.00	0.00	0.00	0.0%
		Sale of Publications	8632	0.00	0.00	0.00	0.00	0.0%
		Food Service Sales	8634	0.00	0.00	0.00	0.00	0.0%
		All Other Sales	8639	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
			8650	0.00	0.00	0.00	0.00	0.0%
Interest								
			8660	3,000.00	3,000.00	113.73	3,000.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
			8662	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	0.0%
		Resident Students	8672	0.00	0.00	0.00	0.00	0.0%
		Transportation Fees From Individuals	8675	0.00	0.00	0.00	0.00	0.0%
		Interagency Services	8677	0.00	0.00	0.00	0.00	0.0%
		Mitigation/Developer Fees	8681	0.00	0.00	0.00	0.00	0.0%
		All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
		Plus: Misc Funds Non-LCFF (50%) Adjustment	8691	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	41,500.00	43,700.00	76,044.00	43,700.00	0.0%
Tuition								
			8710	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
			8781-8783	208,000.00	208,000.00	0.00	208,000.00	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
		From County Offices	All Other	8792	0.00	0.00	0.00	0.00
		From JPAs	All Other	8793	0.00	0.00	0.00	0.00
		Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00
TOTAL, OTHER LOCAL REVENUE				252,500.00	254,700.00	76,157.73	254,700.00	0.0%
TOTAL, REVENUES				6,287,110.00	6,177,201.00	856,608.46	6,177,201.00	0.0%

Department	Resource Codes	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	2,380,617.00	2,404,417.00	621,179.86	2,404,417.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	85,161.00	86,261.00	23,727.30	86,261.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	370,545.00	375,345.00	122,803.88	375,345.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,836,323.00	2,866,023.00	767,711.04	2,866,023.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	70,607.00	70,907.00	10,387.77	70,907.00	0.00	0.0%
Classified Support Salaries		2200	27,225.00	27,625.00	11,740.18	27,625.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	262,471.00	265,871.00	90,146.77	265,871.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	226,557.00	243,821.00	78,478.08	243,821.00	0.00	0.0%
Other Classified Salaries		2900	7,608.00	7,708.00	3,239.10	7,708.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			594,468.00	615,932.00	193,991.90	615,932.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	249,831.00	291,031.00	67,419.56	291,031.00	0.00	0.0%
PERS		3201-3202	74,335.00	74,335.00	21,389.69	74,335.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	83,758.00	83,758.00	25,134.30	83,758.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	563,481.00	563,481.00	152,950.94	563,481.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,404.00	16,404.00	287.42	16,404.00	0.00	0.0%
Workers' Compensation		3601-3602	98,996.00	98,996.00	29,375.30	98,996.00	0.00	0.0%
OPEB, Allocated		3701-3702	90,627.00	90,627.00	31,538.77	90,627.00	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	43,230.00	43,230.00	4,116.41	43,230.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,220,662.00	1,261,862.00	332,212.39	1,261,862.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	2,500.00	50.84	2,500.00	0.00	0.0%
Materials and Supplies		4300	117,824.00	234,400.00	52,173.50	234,400.00	0.00	0.0%
Noncapitalized Equipment		4400	11,919.00	13,419.00	3,268.41	13,419.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			129,743.00	250,319.00	55,492.75	250,319.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	27,005.00	27,005.00	8,746.35	27,005.00	0.00	0.0%
Dues and Memberships		5300	9,500.00	9,500.00	7,539.72	9,500.00	0.00	0.0%
Insurance		5400-5450	72,058.00	72,058.00	69,663.00	72,058.00	0.00	0.0%
Operations and Housekeeping Services		5500	220,500.00	220,500.00	87,449.23	220,500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	51,700.00	66,131.00	24,596.60	66,131.00	0.00	0.0%
Transfers of Direct Costs		5710	(12,204.00)	(12,204.00)	0.00	(12,204.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	190,956.00	269,956.00	113,034.07	269,956.00	0.00	0.0%
Communications		5900	6,000.00	11,000.00	1,816.02	11,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			565,515.00	663,946.00	312,844.99	663,946.00	0.00	0.0%

Department	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	552,598.00	552,598.00	0.00	552,598.00	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	3,939.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	23,752.00	23,752.00	0.00	23,752.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			576,350.00	576,350.00	3,939.00	576,350.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(12,982.00)	(12,814.00)	0.00	(12,814.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(12,982.00)	(12,814.00)	0.00	(12,814.00)	0.00	0.0%
TOTAL, EXPENDITURES			5,910,079.00	6,221,618.00	1,666,192.07	6,221,618.00	0.00	0.0%

Department	Resource Codes	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
		From: Bond Interest and Redemption Fund	8914	0.00	0.00	0.00	0.00	0.00
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.00
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.00	0.00	0.00
INTERFUND TRANSFERS OUT								
		To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00
		To: Special Reserve Fund	7612	50,000.00	50,000.00	0.00	50,000.00	0.00
		To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00
		To: Cafeteria Fund	7616	20,000.00	20,000.00	0.00	20,000.00	0.00
		Other Authorized Interfund Transfers Out	7619	161,120.00	161,120.00	0.00	161,120.00	0.00
(b) TOTAL, INTERFUND TRANSFERS OUT				231,120.00	231,120.00	0.00	231,120.00	0.00
OTHER SOURCES/USES								
SOURCES								
		State Apportionments Emergency Apportionments	8931	0.00	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
(c) Sources								
		Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00
		Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00
		Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00
		Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00
		All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00
(c) TOTAL, SOURCES				0.00	0.00	0.00	0.00	0.00
USES								
		Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00
		All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00
(d) TOTAL, USES				0.00	0.00	0.00	0.00	0.00
CONTRIBUTIONS								
		Contributions from Unrestricted Revenues	8980	(510,945.00)	(530,045.00)	0.00	(530,045.00)	0.00
		Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00
(e) TOTAL, CONTRIBUTIONS				(510,945.00)	(530,045.00)	0.00	(530,045.00)	0.00
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				(742,065.00)	(761,165.00)	0.00	(761,165.00)	0.00

Definition	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	303,400.00	299,809.00	46,819.00	299,809.00	0.00	0.0%
3) Other State Revenue		8300-8599	15,000.00	136,200.00	2,658.77	136,200.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,854.00	6,854.00	8,533.78	6,854.00	0.00	0.0%
5) TOTAL, REVENUES			325,254.00	442,863.00	58,011.55	442,863.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	151,755.00	211,219.00	45,164.30	211,219.00	0.00	0.0%
2) Classified Salaries		2000-2999	241,089.00	250,489.00	83,025.91	250,489.00	0.00	0.0%
3) Employee Benefits		3000-3999	145,238.00	149,917.00	45,258.57	149,917.00	0.00	0.0%
4) Books and Supplies		4000-4999	48,796.00	155,599.00	71,326.34	155,599.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	89,485.00	138,487.00	53,731.92	138,487.00	0.00	0.0%
6) Capital Outlay		6000-6999	140,000.00	149,000.00	0.00	149,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,854.00	6,854.00	0.00	6,854.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	12,982.00	12,814.00	0.00	12,814.00	0.00	0.0%
9) TOTAL, EXPENDITURES			836,199.00	1,074,379.00	298,507.04	1,074,379.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(510,945.00)	(631,516.00)	(240,495.49)	(631,516.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	510,945.00	530,045.00	0.00	530,045.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			510,945.00	530,045.00	0.00	530,045.00		

Department	Resource Codes	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	(101,471.00)	(240,495.49)	(101,471.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	273,670.32	273,670.32	273,670.32	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				273,670.32	273,670.32	273,670.32		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				273,670.32	273,670.32	273,670.32		
2) Ending Balance, June 30 (E + F1e)				273,670.32	172,199.32	172,199.32		
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	273,670.32	172,199.32	172,199.32		
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		

Department	Resource Codes	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		8011	0.00	0.00	0.00	0.00		
State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8021	0.00	0.00	0.00	0.00		
Tax Relief Subventions		8022	0.00	0.00	0.00	0.00		
Homeowners' Exemptions		8029	0.00	0.00	0.00	0.00		
Timber Yield Tax		8041	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8042	0.00	0.00	0.00	0.00		
County & District Taxes		8043	0.00	0.00	0.00	0.00		
Secured Roll Taxes		8044	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8045	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8047	0.00	0.00	0.00	0.00		
Supplemental Taxes		8048	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8081	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8082	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8089	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses								
Other In-Lieu Taxes								
Less: Non-LCFF (50%) Adjustment								
SL LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	244,079.00	244,666.00	21,130.00	244,666.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	33,004.00	32,753.00	12,314.00	32,753.00	0.00	0.0%

Definition	Resource Codes	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	26,317.00	22,390.00	13,375.00	22,390.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			303,400.00	299,809.00	46,819.00	299,809.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		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%
Unrestricted and Instructional Materials		8560	15,000.00	15,000.00	2,658.77	15,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	0.00	121,200.00	0.00	121,200.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			15,000.00	136,200.00	2,658.77	136,200.00	0.00	0.0%

Department	Resource Codes	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	0.0%
		Unsecured Roll	8616	0.00	0.00	0.00	0.00	0.0%
		Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	0.0%
		Supplemental Taxes	8618	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	0.0%
		Other	8622	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	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
			8629	0.00	0.00	0.00	0.00	0.0%
Sales								
		Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.0%
		Sale of Publications	8632	0.00	0.00	0.00	0.00	0.0%
		Food Service Sales	8634	0.00	0.00	0.00	0.00	0.0%
		All Other Sales	8639	0.00	0.00	0.00	0.00	0.0%
		Leases and Rentals	8650	0.00	0.00	0.00	0.00	0.0%
		Interest	8660	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	0.0%
Fees and Contracts								
		Adult Education Fees	8671	0.00	0.00	0.00	0.00	0.0%
		Resident Students	8672	0.00	0.00	0.00	0.00	0.0%
		Transportation Fees From Individuals	8675	0.00	0.00	0.00	0.00	0.0%
		Interagency Services	8677	0.00	0.00	0.00	0.00	0.0%
		Mitigation/Developer Fees	8681	0.00	0.00	0.00	0.00	0.0%
		All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
		Plus: Misc Funds Non-LCFF (50%) Adjustment	8691	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	0.0%
		All Other Local Revenue	8699	6,854.00	6,854.00	8,533.78	6,854.00	0.0%
		Tuition	8710	0.00	0.00	0.00	0.00	0.0%
		All Other Transfers In	8781-8783	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
	6500	From Districts or Charter Schools	8791	0.00	0.00	0.00	0.00	0.0%
	6500	From County Offices	8792	0.00	0.00	0.00	0.00	0.0%
	6500	From JPAs	8793	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
	6360	From Districts or Charter Schools	8791	0.00	0.00	0.00	0.00	0.0%
	6360	From County Offices	8792	0.00	0.00	0.00	0.00	0.0%
	6360	From JPAs	8793	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	From Districts or Charter Schools	8791	0.00	0.00	0.00	0.00	0.0%
	All Other	From County Offices	8792	0.00	0.00	0.00	0.00	0.0%
	All Other	From JPAs	8793	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	0.0%
TOTAL OTHER LOCAL REVENUE								
			6,854.00	6,854.00	8,533.78	6,854.00	0.00	0.0%
TOTAL, REVENUES								
			325,254.00	442,863.00	58,011.55	442,863.00	0.00	0.0%

Department	Resource Codes	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	151,755.00	211,219.00	45,164.30	211,219.00	0.00	0.0%
		Certificated Pupil Support Salaries	1200	0.00	0.00	0.00	0.00	0.00	0.0%
		Certificated Supervisors' and Administrators' Salaries	1300	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Certificated Salaries	1900	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, CERTIFICATED SALARIES		151,755.00	211,219.00	45,164.30	211,219.00	0.00	0.0%
CLASSIFIED SALARIES									
		Classified Instructional Salaries	2100	23,725.00	25,225.00	3,512.72	25,225.00	0.00	0.0%
		Classified Support Salaries	2200	145,744.00	148,744.00	53,294.07	148,744.00	0.00	0.0%
		Classified Supervisors' and Administrators' Salaries	2300	62,958.00	67,758.00	22,238.36	67,758.00	0.00	0.0%
		Clerical, Technical and Office Salaries	2400	8,022.00	8,122.00	2,705.76	8,122.00	0.00	0.0%
		Other Classified Salaries	2900	640.00	640.00	1,275.00	640.00	0.00	0.0%
		TOTAL, CLASSIFIED SALARIES		241,089.00	250,489.00	83,025.91	250,489.00	0.00	0.0%
EMPLOYEE BENEFITS									
		STRS	3101-3102	9,904.00	20,434.00	3,021.39	20,434.00	0.00	0.0%
		PERS	3201-3202	32,313.00	31,033.00	10,476.07	31,033.00	0.00	0.0%
		OASDI/Medicare/Alternative	3301-3302	22,800.00	20,122.00	7,094.91	20,122.00	0.00	0.0%
		Health and Welfare Benefits	3401-3402	65,786.00	64,002.00	20,385.99	64,002.00	0.00	0.0%
		Unemployment Insurance	3501-3502	1,941.00	2,021.00	64.34	2,021.00	0.00	0.0%
		Workers' Compensation	3601-3602	11,822.00	11,633.00	3,907.87	11,633.00	0.00	0.0%
		OP - Allocated	3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
		OP - Active Employees	3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Employee Benefits	3901-3902	672.00	672.00	308.00	672.00	0.00	0.0%
		TOTAL, EMPLOYEE BENEFITS		145,238.00	149,917.00	45,258.57	149,917.00	0.00	0.0%
BOOKS AND SUPPLIES									
		Approved Textbooks and Core Curricula Materials	4100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
		Books and Other Reference Materials	4200	5,000.00	35,000.00	7,025.34	35,000.00	0.00	0.0%
		Materials and Supplies	4300	28,796.00	105,599.00	32,507.31	105,599.00	0.00	0.0%
		Noncapitalized Equipment	4400	10,000.00	10,000.00	31,793.69	10,000.00	0.00	0.0%
		Food	4700	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, BOOKS AND SUPPLIES		48,796.00	155,599.00	71,326.34	155,599.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES									
		Subagreements for Services	5100	0.00	0.00	0.00	0.00	0.00	0.0%
		Travel and Conferences	5200	15,752.00	21,301.00	2,295.30	21,301.00	0.00	0.0%
		Dues and Memberships	5300	0.00	0.00	0.00	0.00	0.00	0.0%
		Insurance	5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
		Operations and Housekeeping Services	5500	0.00	0.00	0.00	0.00	0.00	0.0%
		Rentals, Leases, Repairs, and Noncapitalized Improvements	5600	20,000.00	35,000.00	24,418.83	35,000.00	0.00	0.0%
		Transfers of Direct Costs	5710	12,204.00	12,204.00	0.00	12,204.00	0.00	0.0%
		Transfers of Direct Costs - Interfund	5750	0.00	0.00	0.00	0.00	0.00	0.0%
		Professional/Consulting Services and Operating Expenditures	5800	41,529.00	69,982.00	27,017.79	69,982.00	0.00	0.0%
		Communications	5900	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL SERVICES AND OTHER OPERATING EXPENDITURES		89,485.00	138,487.00	53,731.92	138,487.00	0.00	0.0%

Department	Resource Codes	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	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			140,000.00	149,000.00	0.00	149,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,516.00	1,516.00	0.00	1,516.00	0.00	0.0%
Other Debt Service - Principal		7439	5,338.00	5,338.00	0.00	5,338.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,854.00	6,854.00	0.00	6,854.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	12,982.00	12,814.00	0.00	12,814.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,982.00	12,814.00	0.00	12,814.00	0.00	0.0%
TOTAL, EXPENDITURES			836,199.00	1,074,379.00	298,507.04	1,074,379.00	0.00	0.0%

Department	Resource Codes	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%
		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%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.00	0.00	0.00%
INTERFUND TRANSFERS OUT								
		To: Child Development Fund	7611	0.00	0.00	0.00	0.00	0.00%
		To: Special Reserve Fund	7612	0.00	0.00	0.00	0.00	0.00%
		To: State School Building Fund/ County School Facilities Fund	7613	0.00	0.00	0.00	0.00	0.00%
		To: Cafeteria Fund	7616	0.00	0.00	0.00	0.00	0.00%
		Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.00	0.00	0.00%
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%
		Other Sources						
		Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00%
		Long-Term Debt Proceeds						
		Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00%
		Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00%
		Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00%
		All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00%
(c) TOTAL, SOURCES				0.00	0.00	0.00	0.00	0.00%
USES								
		Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00%
		All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00%
(d) TOTAL, USES				0.00	0.00	0.00	0.00	0.00%
CONTRIBUTIONS								
		Contributions from Unrestricted Revenues	8980	510,945.00	530,045.00	0.00	530,045.00	0.00%
		Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00%
(e) TOTAL, CONTRIBUTIONS				510,945.00	530,045.00	0.00	530,045.00	0.00%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				510,945.00	530,045.00	0.00	530,045.00	0.00%

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

Department	Resource Codes	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	5,911,810.00	5,776,776.00	776,610.77	5,776,776.00	0.00	0.0%
2) Federal Revenue		8100-8299	306,200.00	302,609.00	46,819.00	302,609.00	0.00	0.0%
3) Other State Revenue		8300-8599	135,000.00	279,125.00	6,498.73	279,125.00	0.00	0.0%
4) Other Local Revenue		8600-8799	259,354.00	261,554.00	84,691.51	261,554.00	0.00	0.0%
5) TOTAL, REVENUES			6,612,364.00	6,620,064.00	914,620.01	6,620,064.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,988,078.00	3,077,242.00	812,875.34	3,077,242.00	0.00	0.0%
2) Classified Salaries		2000-2999	835,557.00	866,421.00	277,017.81	866,421.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,365,900.00	1,411,779.00	377,470.96	1,411,779.00	0.00	0.0%
4) Books and Supplies		4000-4999	178,539.00	405,918.00	126,819.09	405,918.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	655,000.00	802,433.00	366,576.91	802,433.00	0.00	0.0%
6) Capital Outlay		6000-6999	140,000.00	149,000.00	0.00	149,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	583,204.00	583,204.00	3,939.00	583,204.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,746,278.00	7,295,997.00	1,964,699.11	7,295,997.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(133,914.00)	(675,933.00)	(1,050,079.10)	(675,933.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Out		7600-7629	231,120.00	231,120.00	0.00	231,120.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(231,120.00)	(231,120.00)	0.00	(231,120.00)		

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

Department	Resource Codes	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)			(365,034.00)	(907,053.00)	(1,050,079.10)	(907,053.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	2,327,482.32	2,327,482.32	2,327,482.32	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)				2,327,482.32	2,327,482.32	2,327,482.32		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				2,327,482.32	2,327,482.32	2,327,482.32		
2) Ending Balance, June 30 (E + F1e)				1,962,448.32	1,420,429.32	1,420,429.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	10,000.00	10,000.00	10,000.00		
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	273,670.32	172,199.32	172,199.32		
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	342,796.62	342,796.62	342,796.62		
Unassigned/Unappropriated Amount			9790	1,335,981.38	895,433.38	895,433.38		

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

Department	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	4,000,087.00	3,853,221.00	719,232.00	3,853,221.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	739,420.00	739,420.00	0.00	739,420.00	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	15,153.00	15,270.00	0.00	15,270.00	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	1,107,542.00	1,113,628.00	0.00	1,113,628.00	0.00	0.0%
Unsecured Roll Taxes		8042	58,370.00	63,999.00	0.00	63,999.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	57,519.43	0.00	0.00	0.0%
Supplemental Taxes		8044	0.00	0.00	(140.66)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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%
State LCFF Sources			5,920,572.00	5,785,538.00	776,610.77	5,785,538.00	0.00	0.0%
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	(8,762.00)	(8,762.00)	0.00	(8,762.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			5,911,810.00	5,776,776.00	776,610.77	5,776,776.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	2,800.00	2,800.00	0.00	2,800.00	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	244,079.00	244,666.00	21,130.00	244,666.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	33,004.00	32,753.00	12,314.00	32,753.00	0.00	0.0%

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

Department	Resource Codes	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	26,317.00	22,390.00	13,375.00	22,390.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			306,200.00	302,609.00	46,819.00	302,609.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Unrestricted and Instructional Materials		8560	115,000.00	115,000.00	5,001.45	115,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	0.00	144,125.00	1,497.28	144,125.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			135,000.00	279,125.00	6,498.73	279,125.00	0.00	0.0%

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

Department	Resource Codes	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%
		Unsecured Roll	8616	0.00	0.00	0.00	0.00	0.00%
		Prior Years' Taxes	8617	0.00	0.00	0.00	0.00	0.00%
		Supplemental Taxes	8618	0.00	0.00	0.00	0.00	0.00%
Non-Ad Valorem Taxes								
		Parcel Taxes	8621	0.00	0.00	0.00	0.00	0.00%
		Other	8622	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds								
Not Subject to LCFF Deduction								
			8625	0.00	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	0.00%
Sales								
		Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00%
		Sale of Publications	8632	0.00	0.00	0.00	0.00	0.00%
		Food Service Sales	8634	0.00	0.00	0.00	0.00	0.00%
		All Other Sales	8639	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals								
			8650	0.00	0.00	0.00	0.00	0.00%
Interest								
			8660	3,000.00	3,000.00	113.73	3,000.00	0.00%
Net Increase (Decrease) in the Fair Value of Investments								
			8662	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts								
Adult Education Fees								
		Resident Students	8671	0.00	0.00	0.00	0.00	0.00%
			8672	0.00	0.00	0.00	0.00	0.00%
		Transportation Fees From Individuals	8675	0.00	0.00	0.00	0.00	0.00%
		Interagency Services	8677	0.00	0.00	0.00	0.00	0.00%
		Mitigation/Developer Fees	8681	0.00	0.00	0.00	0.00	0.00%
		All Other Fees and Contracts	8689	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue								
		Plus: Misc Funds Non-LCFF (50%) Adjustment	8691	0.00	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%
		All Other Local Revenue	8699	48,354.00	50,554.00	84,577.78	50,554.00	0.00%
Tuition								
			8710	0.00	0.00	0.00	0.00	0.00%
All Other Transfers In								
			8781-8783	208,000.00	208,000.00	0.00	208,000.00	0.00%
Transfers Of Apportionments								
Special Education SELPA Transfers								
		From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00%
		From County Offices	6500	8792	0.00	0.00	0.00	0.00%
		From JPAs	6500	8793	0.00	0.00	0.00	0.00%
ROC/P Transfers								
		From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00%
		From County Offices	6360	8792	0.00	0.00	0.00	0.00%
		From JPAs	6360	8793	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments								
		From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00%
		From County Offices	All Other	8792	0.00	0.00	0.00	0.00%
		From JPAs	All Other	8793	0.00	0.00	0.00	0.00%
		All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00%
T OTHER LOCAL REVENUE				259,354.00	261,554.00	84,691.51	261,554.00	0.00%
TOTAL, REVENUES				6,612,364.00	6,620,064.00	914,620.01	6,620,064.00	0.00%

Department	Resource Codes	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								
		1100	2,532,372.00	2,615,636.00	666,344.16	2,615,636.00	0.00	0.0%
		1200	85,161.00	86,261.00	23,727.30	86,261.00	0.00	0.0%
		1300	370,545.00	375,345.00	122,803.88	375,345.00	0.00	0.0%
		1900	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, CERTIFICATED SALARIES	2,988,078.00	3,077,242.00	812,875.34	3,077,242.00	0.00	0.0%
CLASSIFIED SALARIES								
		2100	94,332.00	96,132.00	13,900.49	96,132.00	0.00	0.0%
		2200	172,969.00	176,369.00	65,034.25	176,369.00	0.00	0.0%
		2300	325,429.00	333,629.00	112,385.13	333,629.00	0.00	0.0%
		2400	234,579.00	251,943.00	81,183.84	251,943.00	0.00	0.0%
		2900	8,248.00	8,348.00	4,514.10	8,348.00	0.00	0.0%
		TOTAL, CLASSIFIED SALARIES	835,557.00	866,421.00	277,017.81	866,421.00	0.00	0.0%
EMPLOYEE BENEFITS								
		3101-3102	259,735.00	311,465.00	70,440.95	311,465.00	0.00	0.0%
		3201-3202	106,648.00	105,368.00	31,865.76	105,368.00	0.00	0.0%
		3301-3302	106,558.00	103,880.00	32,229.21	103,880.00	0.00	0.0%
		3401-3402	629,267.00	627,483.00	173,336.93	627,483.00	0.00	0.0%
		3501-3502	18,345.00	18,425.00	351.76	18,425.00	0.00	0.0%
		3601-3602	110,818.00	110,629.00	33,283.17	110,629.00	0.00	0.0%
		3701-3702	90,627.00	90,627.00	31,538.77	90,627.00	0.00	0.0%
		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	43,902.00	43,902.00	4,424.41	43,902.00	0.00	0.0%
		TOTAL, EMPLOYEE BENEFITS	1,365,900.00	1,411,779.00	377,470.96	1,411,779.00	0.00	0.0%
BOOKS AND SUPPLIES								
		4100	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
		4200	5,000.00	37,500.00	7,076.18	37,500.00	0.00	0.0%
		4300	146,620.00	339,999.00	84,680.81	339,999.00	0.00	0.0%
		4400	21,919.00	23,419.00	35,062.10	23,419.00	0.00	0.0%
		4700	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, BOOKS AND SUPPLIES	178,539.00	405,918.00	126,819.09	405,918.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
		5100	0.00	0.00	0.00	0.00	0.00	0.0%
		5200	42,757.00	48,306.00	11,041.65	48,306.00	0.00	0.0%
		5300	9,500.00	9,500.00	7,539.72	9,500.00	0.00	0.0%
		5400-5400	72,058.00	72,058.00	69,663.00	72,058.00	0.00	0.0%
		5500	220,500.00	220,500.00	87,449.23	220,500.00	0.00	0.0%
		5600	71,700.00	101,131.00	49,015.43	101,131.00	0.00	0.0%
		5710	0.00	0.00	0.00	0.00	0.00	0.0%
		5750	0.00	0.00	0.00	0.00	0.00	0.0%
		5800	232,485.00	339,938.00	140,051.86	339,938.00	0.00	0.0%
		5900	6,000.00	11,000.00	1,816.02	11,000.00	0.00	0.0%
		TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	655,000.00	802,433.00	366,576.91	802,433.00	0.00	0.0%

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Revenues, Expenditures, and Changes in Fund Balance

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CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	59,000.00	0.00	59,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			140,000.00	149,000.00	0.00	149,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	552,598.00	552,598.00	0.00	552,598.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	3,939.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	23,752.00	23,752.00	0.00	23,752.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,516.00	1,516.00	0.00	1,516.00	0.00	0.0%
Other Debt Service - Principal		7439	5,338.00	5,338.00	0.00	5,338.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			583,204.00	583,204.00	3,939.00	583,204.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,746,278.00	7,295,997.00	1,964,699.11	7,295,997.00	0.00	0.0%

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

Department	Resource Codes	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	50,000.00	50,000.00	0.00	50,000.00	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	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
	Other Authorized Interfund Transfers Out	7619	161,120.00	161,120.00	0.00	161,120.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			231,120.00	231,120.00	0.00	231,120.00	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%
() Sources								
	Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
	Long-Term Debt Proceeds Proceeds from Certificates of Participation	8971	0.00	0.00	0.00	0.00	0.00	0.0%
	Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
	Proceeds from Lease Revenue Bonds	8973	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
	Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
	Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00		
	Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(231,120.00)	(231,120.00)	0.00	(231,120.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	51,061.60
6300	Lottery: Instructional Materials	73,805.97
7405	Common Core State Standards Implementat	0.92
9010	Other Restricted Local	47,330.83
Total, Restricted Balance		<u>172,199.32</u>

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	14,511.00	0.00	14,511.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	18,377.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	9.80	150.00	0.00	0.0%
5) TOTAL REVENUES			150.00	14,661.00	18,386.80	14,661.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	38,556.00	45,156.00	8,791.77	45,156.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,094.00	24,694.00	7,072.97	24,694.00	0.00	0.0%
3) Employee Benefits		3000-3999	27,123.00	30,523.00	6,969.68	30,523.00	0.00	0.0%
4) Books and Supplies		4000-4999	497.00	1,508.05	2,479.26	1,508.05	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,000.00	1,000.00	1,426.79	1,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			87,270.00	102,881.05	26,740.47	102,881.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(87,120.00)	(88,220.05)	(8,353.67)	(88,220.05)		
D. OTHER FINANCING SOURCES/USES								
Fund Transfers								
a) Transfers In		8900-8929	87,120.00	87,120.00	0.00	87,120.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions								
		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			87,120.00	87,120.00	0.00	87,120.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,100.05)	(8,353.67)	(1,100.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	170,038.87	170,038.87		170,038.87	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)			170,038.87	170,038.87		170,038.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			170,038.87	170,038.87		170,038.87		
2) Ending Balance, June 30 (E + F1e)			170,038.87	168,938.82		168,938.82		
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	655.05	655.00		655.00		
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	169,383.82	168,283.82		168,283.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
		8091	0.00	0.00	0.00	0.00	0.00	0.0%
		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other	8290	0.00	14,511.00	0.00	14,511.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	14,511.00	0.00	14,511.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
		8311	0.00	0.00	0.00	0.00	0.00	0.0%
		8319	0.00	0.00	0.00	0.00	0.00	0.0%
		8590	0.00	0.00	18,377.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	18,377.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
		8660	150.00	150.00	9.80	150.00	0.00	0.0%
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
		8677	0.00	0.00	0.00	0.00	0.00	0.0%
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	9.80	150.00	0.00	0.0%
TOTAL REVENUES			150.00	14,661.00	18,386.80	14,661.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	21,731.00	28,031.00	3,960.33	28,031.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	16,825.00	17,125.00	4,831.44	17,125.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			38,556.00	45,156.00	8,791.77	45,156.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,094.00	24,694.00	7,072.97	24,694.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,094.00	24,694.00	7,072.97	24,694.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,031.00	3,131.00	767.76	3,131.00	0.00	0.0%
PERS		3201-3202	2,351.00	2,451.00	792.58	2,451.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,017.00	2,017.00	661.73	2,017.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,840.00	21,040.00	4,257.20	21,040.00	0.00	0.0%
Unemployment Insurance		3501-3502	266.00	266.00	7.98	266.00	0.00	0.0%
Compensation		3601-3602	1,618.00	1,618.00	482.45	1,618.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,123.00	30,523.00	6,969.68	30,523.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	497.00	1,508.05	1,429.76	1,508.05	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	1,049.50	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			497.00	1,508.05	2,479.26	1,508.05	0.00	0.0%

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	264.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	500.00	500.00	0.00	500.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	614.91	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	547.88	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,000.00	1,000.00	1,426.79	1,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			87,270.00	102,881.05	26,740.47	102,881.05		

Item	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	87,120.00	87,120.00	0.00	87,120.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			87,120.00	87,120.00	0.00	87,120.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			87,120.00	87,120.00	0.00	87,120.00		

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	655.00
Total, Restricted Balance		655.00

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	94,056.00	94,056.00	8,090.00	94,056.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13.00	13.00	1.01	13.00	0.00	0.0%
5) TOTAL, REVENUES			94,069.00	94,069.00	8,091.01	94,069.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,136.00	12,136.00	3,368.58	12,136.00	0.00	0.0%
2) Classified Salaries		2000-2999	50,339.00	50,339.00	13,990.94	50,339.00	0.00	0.0%
3) Employee Benefits		3000-3999	27,994.00	27,994.00	7,830.97	27,994.00	0.00	0.0%
4) Books and Supplies		4000-4999	100.00	100.00	130.31	100.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	3,500.00	3,500.00	1,754.45	3,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			94,069.00	94,069.00	26,875.23	94,069.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(18,784.22)	0.00		
D. OTHER FINANCING SOURCES/USES								
Fund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(18,784.22)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,158.97	2,158.97		2,158.97	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)			2,158.97	2,158.97		2,158.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,158.97	2,158.97		2,158.97		
2) Ending Balance, June 30 (E + F1e)			2,158.97	2,158.97		2,158.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,158.97	2,158.97		2,158.97		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	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								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	94,056.00	94,056.00	8,090.00	94,056.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			94,056.00	94,056.00	8,090.00	94,056.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13.00	13.00	1.01	13.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Agency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13.00	13.00	1.01	13.00	0.00	0.0%
TOTAL, REVENUES			94,069.00	94,069.00	8,091.01	94,069.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
		1100	12,136.00	12,136.00	3,368.56	12,136.00	0.00	0.0%
		1200	0.00	0.00	0.00	0.00	0.00	0.0%
		1300	0.00	0.00	0.00	0.00	0.00	0.0%
		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,136.00	12,136.00	3,368.56	12,136.00	0.00	0.0%
CLASSIFIED SALARIES								
		2100	50,339.00	50,339.00	13,990.94	50,339.00	0.00	0.0%
		2200	0.00	0.00	0.00	0.00	0.00	0.0%
		2300	0.00	0.00	0.00	0.00	0.00	0.0%
		2400	0.00	0.00	0.00	0.00	0.00	0.0%
		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			50,339.00	50,339.00	13,990.94	50,339.00	0.00	0.0%
EMPLOYEE BENEFITS								
		3101-3102	1,177.00	1,177.00	290.25	1,177.00	0.00	0.0%
		3201-3202	5,890.00	5,890.00	1,646.87	5,890.00	0.00	0.0%
		3301-3302	3,976.00	3,976.00	1,094.43	3,976.00	0.00	0.0%
		3401-3402	14,863.00	14,863.00	4,062.80	14,863.00	0.00	0.0%
		3501-3502	295.00	295.00	8.68	295.00	0.00	0.0%
		3601-3602	1,793.00	1,793.00	527.94	1,793.00	0.00	0.0%
		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,994.00	27,994.00	7,630.97	27,994.00	0.00	0.0%
BOOKS AND SUPPLIES								
		4100	0.00	0.00	0.00	0.00	0.00	0.0%
		4200	0.00	0.00	0.00	0.00	0.00	0.0%
		4300	100.00	100.00	130.31	100.00	0.00	0.0%
		4400	0.00	0.00	0.00	0.00	0.00	0.0%
		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			100.00	100.00	130.31	100.00	0.00	0.0%

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,000.00	1,000.00	40.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,300.00	1,300.00	791.86	1,300.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,200.00	1,200.00	922.59	1,200.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,500.00	3,500.00	1,754.45	3,500.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			94,069.00	94,069.00	28,875.23	94,069.00		

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

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

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	320,000.00	332,983.00	78,139.73	332,983.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,000.00	25,000.00	6,930.54	25,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	9,181.65	20,000.00	0.00	0.0%
5) TOTAL REVENUES			365,000.00	377,983.00	94,251.92	377,983.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	135,184.00	136,884.00	37,844.35	136,884.00	0.00	0.0%
3) Employee Benefits		3000-3999	77,765.00	78,265.00	21,457.78	78,265.00	0.00	0.0%
4) Books and Supplies		4000-4999	160,151.00	160,151.00	55,146.82	160,151.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	11,900.00	11,900.00	2,142.90	11,900.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	12,983.00	0.00	12,983.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			385,000.00	400,183.00	116,591.85	400,183.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(20,000.00)	(22,200.00)	(22,339.93)	(22,200.00)		
D. OTHER FINANCING SOURCES/USES								
Fund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.00	20,000.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(2,200.00)	(22,339.93)	(2,200.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	182,631.49	182,631.49		182,631.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			182,631.49	182,631.49		182,631.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			182,631.49	182,631.49		182,631.49		
2) Ending Balance, June 30 (E + F1e)			182,631.49	180,431.49		180,431.49		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	4,500.77	4,500.77		4,500.77		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	149,588.98	147,388.98		147,388.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	28,541.74	28,541.74		28,541.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
FEDERAL REVENUE									
		Child Nutrition Programs	8220	320,000.00	320,000.00	66,455.03	320,000.00	0.00	0.0%
		All Other Federal Revenue	8290	0.00	12,983.00	11,684.70	12,983.00	0.00	0.0%
		TOTAL, FEDERAL REVENUE		320,000.00	332,983.00	78,139.73	332,983.00	0.00	0.0%
OTHER STATE REVENUE									
		Child Nutrition Programs	8520	25,000.00	25,000.00	6,930.54	25,000.00	0.00	0.0%
		All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, OTHER STATE REVENUE		25,000.00	25,000.00	6,930.54	25,000.00	0.00	0.0%
OTHER LOCAL REVENUE									
		Sales							
		Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00	0.0%
		Food Service Sales	8634	20,000.00	20,000.00	7,763.85	20,000.00	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	12.48	0.00	0.00	0.0%
		Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00	0.0%
		Fees and Contracts							
		Interagency Services	8677	0.00	0.00	0.00	0.00	0.00	0.0%
		Other Local Revenue							
		All Other Local Revenue	8699	0.00	0.00	1,405.32	0.00	0.00	0.0%
		TOTAL, OTHER LOCAL REVENUE		20,000.00	20,000.00	9,181.65	20,000.00	0.00	0.0%
		TOTAL, REVENUES		365,000.00	377,983.00	94,251.92	377,983.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
		1300	0.00	0.00	0.00	0.00	0.00	0.0%
		1900	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, CERTIFICATED SALARIES	0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
		2200	77,787.00	78,787.00	21,584.94	78,787.00	0.00	0.0%
		2300	49,375.00	49,875.00	13,573.85	49,875.00	0.00	0.0%
		2400	8,022.00	8,222.00	2,705.76	8,222.00	0.00	0.0%
		2900	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, CLASSIFIED SALARIES	135,184.00	136,884.00	37,844.35	136,884.00	0.00	0.0%
EMPLOYEE BENEFITS								
		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
		3201-3202	15,248.00	15,748.00	4,358.16	15,748.00	0.00	0.0%
		3301-3302	10,341.00	10,341.00	2,666.67	10,341.00	0.00	0.0%
		3401-3402	47,388.00	47,388.00	13,108.91	47,388.00	0.00	0.0%
		3501-3502	876.00	876.00	18.59	876.00	0.00	0.0%
		3601-3602	4,112.00	4,112.00	1,155.45	4,112.00	0.00	0.0%
		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	0.00	0.00	150.00	0.00	0.00	0.0%
		TOTAL, EMPLOYEE BENEFITS	77,765.00	78,265.00	21,457.78	78,265.00	0.00	0.0%
BOOKS AND SUPPLIES								
		4200	0.00	0.00	0.00	0.00	0.00	0.0%
		4300	10,000.00	10,000.00	3,959.91	10,000.00	0.00	0.0%
		4400	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
		4700	145,151.00	145,151.00	51,186.91	145,151.00	0.00	0.0%
		TOTAL, BOOKS AND SUPPLIES	160,151.00	160,151.00	55,146.82	160,151.00	0.00	0.0%

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	175.00	5,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,400.00	1,400.00	1,967.90	1,400.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			11,900.00	11,900.00	2,142.90	11,900.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	12,983.00	0.00	12,983.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	12,983.00	0.00	12,983.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			385,000.00	400,183.00	116,591.85	400,183.00		

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
	From: General Fund	8916	20,000.00	20,000.00	0.00	20,000.00	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			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
	Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
	Other Sources							
	Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.00	0.0%
	Long-Term Debt Proceeds							
	Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
	Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
	All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
	Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
	Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	0.00	20,000.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	147,388.98
Total, Restricted Balance		<u>147,388.98</u>

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	14.56	200.00	0.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	14.56	200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,000.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	24,200.00	78,720.00	33,400.00	78,720.00	0.00	0.0%
6) Capital Outlay		6000-6999	20,000.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			54,200.00	78,720.00	33,400.00	78,720.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(54,000.00)	(78,520.00)	(33,385.44)	(78,520.00)		
D. OTHER FINANCING SOURCES/USES								
Fund Transfers								
a) Transfers In		8800-8929	54,000.00	78,520.00	0.00	78,520.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			54,000.00	78,520.00	0.00	78,520.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(33,385.44)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	211,340.92	211,340.92		211,340.92	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)			211,340.92	211,340.92		211,340.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,340.92	211,340.92		211,340.92		
2) Ending Balance, June 30 (E + F1e)			211,340.92	211,340.92		211,340.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	211,340.92	211,340.92		211,340.92		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
		LCFF Transfers - Current Year	8091	0.00	0.00	0.00	0.00	0.00%
		LCFF/Revenue Limit Transfers - Prior Years	8099	0.00	0.00	0.00	0.00	0.00%
		TOTAL, LCFF SOURCES		0.00	0.00	0.00	0.00	0.00%
OTHER STATE REVENUE								
		All Other State Revenue	8590	0.00	0.00	0.00	0.00	0.00%
		TOTAL, OTHER STATE REVENUE		0.00	0.00	0.00	0.00	0.00%
OTHER LOCAL REVENUE								
Sales								
		Sale of Equipment/Supplies	8631	0.00	0.00	0.00	0.00	0.00%
		Interest	8660	200.00	200.00	14.56	200.00	0.00%
		Net Increase (Decrease) in the Fair Value of Investments	8662	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue								
		All Other Local Revenue	8699	0.00	0.00	0.00	0.00	0.00%
		All Other Transfers In from All Others	8799	0.00	0.00	0.00	0.00	0.00%
		TOTAL, OTHER LOCAL REVENUE		200.00	200.00	14.56	200.00	0.00%
		TOTAL REVENUES		200.00	200.00	14.56	200.00	

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
		2200	0.00	0.00	0.00	0.00	0.00	0.0%
		2900	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, CLASSIFIED SALARIES	0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, EMPLOYEE BENEFITS	0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
		4200	0.00	0.00	0.00	0.00	0.00	0.0%
		4300	0.00	0.00	0.00	0.00	0.00	0.0%
		4400	10,000.00	0.00	0.00	0.00	0.00	0.0%
		BOOKS AND SUPPLIES	10,000.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
		5100	0.00	0.00	0.00	0.00	0.00	0.0%
		5200	0.00	0.00	0.00	0.00	0.00	0.0%
		5600	24,200.00	78,720.00	33,400.00	78,720.00	0.00	0.0%
		5710	0.00	0.00	0.00	0.00	0.00	0.0%
		5750	0.00	0.00	0.00	0.00	0.00	0.0%
		5800	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES	24,200.00	78,720.00	33,400.00	78,720.00	0.00	0.0%
CAPITAL OUTLAY								
		6170	0.00	0.00	0.00	0.00	0.00	0.0%
		6200	0.00	0.00	0.00	0.00	0.00	0.0%
		6400	0.00	0.00	0.00	0.00	0.00	0.0%
		6500	20,000.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, CAPITAL OUTLAY	20,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%
		7439	0.00	0.00	0.00	0.00	0.00	0.0%
		TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			54,200.00	78,720.00	33,400.00	78,720.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)	
INTERFUND TRANSFERS									
INTERFUND TRANSFERS IN									
		Other Authorized Interfund Transfers In	8919	54,000.00	78,520.00	0.00	78,520.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				54,000.00	78,520.00	0.00	78,520.00	0.00	0.0%
INTERFUND TRANSFERS OUT									
		Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES									
SOURCES									
		Other Sources							
		Transfers from Funds of Lapsed/Reorganized LEAs	8985	0.00	0.00	0.00	0.00	0.00	0.0%
		Long-Term Debt Proceeds							
		Proceeds from Capital Leases	8972	0.00	0.00	0.00	0.00	0.00	0.0%
		All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES				0.00	0.00	0.00	0.00	0.00	0.0%
USES									
		Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.00	0.0%
		All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS									
		Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.00	0.0%
		Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				54,000.00	78,520.00	0.00	78,520.00		

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

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	16.38	200.00	0.00	0.0%
5) TOTAL REVENUES			200.00	200.00	16.38	200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200.00	200.00	16.38	200.00		
D. OTHER FINANCING SOURCES/USES								
Fund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.00	50,000.00		

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			50,200.00	50,200.00	16.38	50,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	212,522.09	212,522.09		212,522.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			212,522.09	212,522.09		212,522.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,522.09	212,522.09		212,522.09		
2) Ending Balance, June 30 (E + F1e)			262,722.09	262,722.09		262,722.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	262,722.09	262,722.09		262,722.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	16.38	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	16.38	200.00	0.00	0.0%
TOTAL REVENUES			200.00	200.00	16.38	200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	50,000.00	50,000.00	0.00	50,000.00	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			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			50,000.00	50,000.00	0.00	50,000.00		

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

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	14.13	200.00	0.00	0.0%
5) TOTAL REVENUES			200.00	200.00	14.13	200.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			200.00	200.00	14.13	200.00		
D. OTHER FINANCING SOURCES/USES								
Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			20,000.00	20,000.00	0.00	20,000.00		

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			20,200.00	20,200.00	14.13	20,200.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	183,338.57	183,338.57		183,338.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			183,338.57	183,338.57		183,338.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			183,338.57	183,338.57		183,338.57		
2) Ending Balance, June 30 (E + F1e)			203,538.57	203,538.57		203,538.57		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	203,538.57	203,538.57		203,538.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	200.00	200.00	14.13	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	14.13	200.00	0.00	0.0%
TOTAL, REVENUES			200.00	200.00	14.13	200.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			20,000.00	20,000.00	0.00	20,000.00		

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

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,025.00	2,025.00	4,351.90	2,025.00	0.00	0.0%
5) TOTAL, REVENUES			2,025.00	2,025.00	4,351.90	2,025.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,025.00	2,025.00	4,351.90	2,025.00		
D. OTHER FINANCING SOURCES/USES								
Refund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,025.00	2,025.00	4,351.90	2,025.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
		a) As of July 1 - Unaudited	9791	27,055.03	27,055.03	27,055.03	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)		27,055.03	27,055.03	27,055.03		
		d) Other Restatements	9795	0.00	0.00	0.00	0.00	0.0%
		e) Adjusted Beginning Balance (F1c + F1d)		27,055.03	27,055.03	27,055.03		
2) Ending Balance, June 30 (E + F1e)				29,080.03	29,080.03	29,080.03		
Components of Ending Fund Balance								
a) Nonspendable								
		Revolving Cash	9711	0.00	0.00	0.00		
		Stores	9712	0.00	0.00	0.00		
		Prepaid Expenditures	9713	0.00	0.00	0.00		
		All Others	9719	0.00	0.00	0.00		
b) Legally Restricted Balance								
c) Committed								
		Stabilization Arrangements	9750	0.00	0.00	0.00		
		Other Commitments	9760	0.00	0.00	0.00		
d) Assigned								
		Other Assignments	9780	29,080.03	29,080.03	29,080.03		
e) Unassigned/Unappropriated								
		Reserve for Economic Uncertainties	9789	0.00	0.00	0.00		
		Unassigned/Unappropriated Amount	9790	0.00	0.00	0.00		

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	25.00	25.00	2.04	25.00	0.00	0.0%
Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	2,000.00	2,000.00	4,349.86	2,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,025.00	2,025.00	4,351.90	2,025.00	0.00	0.0%
TOTAL, REVENUES			2,025.00	2,025.00	4,351.90	2,025.00		

Function	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
		2200	0.00	0.00	0.00	0.00	0.00	0.0%
		2300	0.00	0.00	0.00	0.00	0.00	0.0%
		2400	0.00	0.00	0.00	0.00	0.00	0.0%
		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
		4100	0.00	0.00	0.00	0.00	0.00	0.0%
		4200	0.00	0.00	0.00	0.00	0.00	0.0%
		4300	0.00	0.00	0.00	0.00	0.00	0.0%
		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
		5100	0.00	0.00	0.00	0.00	0.00	0.0%
		5200	0.00	0.00	0.00	0.00	0.00	0.0%
		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
		5500	0.00	0.00	0.00	0.00	0.00	0.0%
		5600	0.00	0.00	0.00	0.00	0.00	0.0%
		5710	0.00	0.00	0.00	0.00	0.00	0.0%
		5750	0.00	0.00	0.00	0.00	0.00	0.0%
		5800	0.00	0.00	0.00	0.00	0.00	0.0%
		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75.00	75.00	0.00	75.00	0.00	0.0%
5) TOTAL, REVENUES			75.00	75.00	0.00	75.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75.00	75.00	0.00	75.00		
D. OTHER FINANCING SOURCES/USES								
Refund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75.00	75.00	0.00	75.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	163,848.90	163,848.90		163,848.90	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)			163,848.90	163,848.90		163,848.90		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,848.90	163,848.90		163,848.90		
2) Ending Balance, June 30 (E + F1e)			163,923.90	163,923.90		163,923.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	163,923.90	163,923.90		163,923.90		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	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%
Interest		8660	75.00	75.00	0.00	75.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75.00	75.00	0.00	75.00	0.00	0.0%
TOTAL REVENUES			75.00	75.00	0.00	75.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions								
		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges								
		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal								
		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

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

Location	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
		Other Authorized Interfund Transfers In	8919	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN				0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
		To: General Fund	7614	0.00	0.00	0.00	0.00	0.0%
		Other Authorized Interfund Transfers Out	7619	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT				0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
		Other Sources						
		Transfers from Funds of Lapsed/Reorganized LEAs	8965	0.00	0.00	0.00	0.00	0.0%
		All Other Financing Sources	8979	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES				0.00	0.00	0.00	0.00	0.0%
USES								
		Transfers of Funds from Lapsed/Reorganized LEAs	7651	0.00	0.00	0.00	0.00	0.0%
		All Other Financing Uses	7699	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES				0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
		Contributions from Unrestricted Revenues	8980	0.00	0.00	0.00	0.00	0.0%
		Contributions from Restricted Revenues	8990	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS				0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)				0.00	0.00	0.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	692.98	699.17	699.17	699.17	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	692.98	699.17	699.17	699.17	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	3.24	3.24	3.24	3.24	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 A5a through A5e)	3.24	3.24	3.24	3.24	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	696.22	702.41	702.41	702.41	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
October									
A. BEGINNING CASH		1,465,574.00	1,403,181.00	1,353,786.00	1,045,714.00	974,242.00	945,201.00	1,532,027.00	1,217,245.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment									
Property Taxes		57,379.00	189,272.00		529,960.00	484,176.00	484,176.00	484,176.00	484,176.00
Miscellaneous Funds							567,759.00		
Federal Revenue				21,130.00	25,689.00	31,974.00	31,974.00	31,974.00	31,974.00
Other State Revenue		1,320.00	5,001.00	177.00	34,078.00	34,078.00	34,078.00	34,078.00	34,078.00
Other Local Revenue		8,455.00	9,304.00	47,277.00	19,657.00	22,108.00	44,216.00	0.00	22,108.00
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		67,154.00	199,576.00	73,408.00	575,483.00	572,336.00	1,162,203.00	550,228.00	572,336.00
C. DISBURSEMENTS									
Certificated Salaries		25,363.00	257,958.00	264,931.00	264,623.00	283,045.00	283,045.00	283,045.00	283,045.00
Classified Salaries		56,751.00	82,873.00	67,431.00	69,962.00	73,675.00	73,675.00	73,675.00	73,675.00
Employee Benefits		39,222.00	110,777.00	102,609.00	124,864.00	129,288.00	129,288.00	129,288.00	129,288.00
Books and Supplies		30,999.00	19,586.00	42,238.00	33,997.00	34,887.00	34,887.00	34,887.00	34,887.00
Services		165,214.00	55,586.00	30,774.00	115,003.00	54,482.00	54,482.00	54,482.00	54,482.00
Capital Outlay									
Other Outgo				3,939.00		26,000.00		289,633.00	
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		317,549.00	526,780.00	507,983.00	612,388.00	601,377.00	575,377.00	865,010.00	575,377.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury									
Accounts Receivable		511,659.00	290,469.00	101,698.00	26,886.00				
Due From Other Funds									
Stores									
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL	0.00	511,659.00	290,469.00	101,698.00	26,886.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable									
Due To Other Funds		323,657.00	11,660.00	(24,805.00)	61,453.00				
Current Loans									
Unearned Revenues									
Deferred Inflows of Resources									
SUBTOTAL	0.00	323,657.00	11,660.00	(24,805.00)	61,453.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS	0.00	188,002.00	278,809.00	126,503.00	(34,567.00)	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		(62,393.00)	(49,395.00)	(308,072.00)	(71,472.00)	(29,041.00)	586,826.00	(314,782.00)	(3,041.00)
F. ENDING CASH (A + E)		1,403,181.00	1,353,786.00	1,045,714.00	974,242.00	945,201.00	1,532,027.00	1,217,245.00	1,214,204.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
October								
A. BEGINNING CASH	1,214,204.00	1,211,163.00	1,775,881.00	1,772,840.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	484,176.00	484,176.00	484,176.00	484,177.00			4,592,641.00	4,592,641.00
Property Taxes	567,759.00						1,192,897.00	1,192,897.00
Miscellaneous Funds				(8,762.00)			(8,762.00)	(8,762.00)
Federal Revenue	31,974.00	31,974.00	31,974.00	31,972.00			302,609.00	302,609.00
Other State Revenue	34,078.00	34,078.00	34,078.00	34,081.00			279,125.00	279,125.00
Other Local Revenue	22,108.00	22,108.00	22,108.00	22,105.00			261,554.00	261,554.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	572,336.00	1,140,095.00	572,335.00	563,573.00	0.00	0.00	6,620,064.00	6,620,064.00
C. DISBURSEMENTS								
Certificated Salaries	283,045.00	283,045.00	283,045.00	283,052.00			3,077,242.00	3,077,242.00
Classified Salaries	73,675.00	73,675.00	73,675.00	73,679.00			866,421.00	866,421.00
Employee Benefits	129,288.00	129,288.00	129,288.00	129,291.00			1,411,779.00	1,411,779.00
Books and Supplies	34,887.00	34,887.00	34,887.00	34,889.00			405,918.00	405,918.00
Services	54,482.00	54,482.00	54,482.00	54,482.00			802,433.00	802,433.00
Capital Outlay				123,000.00			149,000.00	149,000.00
Other Outgo				289,632.00			583,204.00	583,204.00
Interfund Transfers Out				231,120.00			231,120.00	231,120.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	575,377.00	575,377.00	575,377.00	1,219,145.00	0.00	0.00	7,527,117.00	7,527,117.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury							0.00	
Accounts Receivable							930,712.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	930,712.00	
Liabilities and Deferred Inflows								
Accounts Payable							371,965.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	371,965.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	558,747.00	
E. NET INCREASE/DECREASE (B - C + D)	(3,041.00)	564,718.00	(3,041.00)	(655,572.00)	0.00	0.00	(348,306.00)	(907,053.00)
F. ENDING CASH (A + E)	1,211,163.00	1,775,881.00	1,772,840.00	1,117,268.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							1,117,268.00	

I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 237,571.00
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,027,244.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.73%

II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 9,174.00

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

Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	311,463.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	0.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	27,180.71
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	9,174.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	329,469.71
9. Carry-Forward Adjustment (Part IV, Line F)	13,378.82
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	342,848.53

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,200,078.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	999,312.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	212,624.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	238,503.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	15,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	5,168.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	547,464.29
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	9,174.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	102,881.05
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	94,069.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	387,200.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	6,811,473.34

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

(Line A8 divided by Line B18)	4.84%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	5.03%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>329,469.71</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(11,618.03)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.47%) times Part III, Line B18); zero if negative	<u>13,378.82</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.47%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.51%) times Part III, Line B18); zero if positive	<u>0.00</u>
Preliminary carry-forward adjustment (Line C1 or C2)	<u>13,378.82</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>13,378.82</u>

Approved indirect cost rate: 4.47%
Highest rate used in any program: 4.51%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	234,222.00	10,444.00	4.46%
01	4035	31,341.00	1,412.00	4.51%
01	4203	21,432.00	958.00	4.47%

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	5,776,776.00	8.31%	6,257,010.00	4.57%	6,543,258.00
2. Federal Revenues	8100-8299	2,800.00	0.00%	2,800.00	0.00%	2,800.00
3. Other State Revenues	8300-8599	142,925.00	0.00%	142,925.00	0.00%	142,925.00
4. Other Local Revenues	8600-8799	254,700.00	-81.66%	46,700.00	0.00%	46,700.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(530,045.00)	0.00%	(530,045.00)	0.00%	(530,045.00)
6. Total (Sum lines A1 thru A5c)		5,647,156.00	4.82%	5,919,390.00	4.84%	6,205,638.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,866,023.00		3,019,343.46
b. Step & Column Adjustment				57,320.46		60,386.86
c. Cost-of-Living Adjustment						
d. Other Adjustments				96,000.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,866,023.00	5.35%	3,019,343.46	2.00%	3,079,730.32
2. Classified Salaries						
a. Base Salaries				615,932.00		641,250.64
b. Step & Column Adjustment				12,318.64		12,825.02
c. Cost-of-Living Adjustment						
d. Other Adjustments				13,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	615,932.00	4.11%	641,250.64	2.00%	654,075.66
3. Employee Benefits	3000-3999	1,261,862.00	1.00%	1,274,480.62	1.00%	1,287,225.81
4. Books and Supplies	4000-4999	250,319.00	-36.12%	159,900.00	2.00%	163,098.00
5. Services and Other Operating Expenditures	5000-5999	663,946.00	1.00%	670,585.46	1.00%	677,291.31
6. Capital Outlay	6000-6999	0.00	0.00%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	576,350.00	0.00%	576,350.00	0.00%	576,350.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(12,814.00)	0.00%	(12,814.00)	0.00%	(12,814.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	231,120.00	-43.27%	131,120.00	0.00%	131,120.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)				62,000.00		57,000.00
11. Total (Sum lines B1 thru B10)		6,452,738.00	1.15%	6,527,216.18	1.39%	6,618,077.10
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(805,582.00)		(607,826.18)		(412,439.10)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,053,812.00		1,248,230.00		640,403.82
2. Ending Fund Balance (Sum lines C and D1)		1,248,230.00		640,403.82		227,964.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	342,796.62		342,796.62		342,796.62
2. Unassigned/Unappropriated	9790	895,433.38		287,607.20		(124,831.90)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,248,230.00		640,403.82		227,964.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	342,796.62		342,796.62		342,796.62
c. Unassigned/Unappropriated	9790	895,433.38		287,607.20		(124,831.90)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		262,722.09		262,722.09
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,238,230.00		893,125.91		480,686.81

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The budget revisions included with this First Interim report reflect an updated LCFF calculation using P1 Attendance, updated percentages within the LCFF, estimated increase in STRS for both Unrestricted and Restricted certificated salaries, estimated additional staff to meet district needs, 2% adjustment to cover step & column, and a decrease in supplies due to carryover in Common Core and MAA, and a decrease in Services are projected in the two out years.

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. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	299,809.00	0.00%	299,809.00	0.00%	299,809.00
3. Other State Revenues	8300-8599	136,200.00	0.00%	136,200.00	0.00%	136,200.00
4. Other Local Revenues	8600-8799	6,854.00	0.00%	6,854.00	0.00%	6,854.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	530,045.00	0.00%	530,045.00	0.00%	530,045.00
6. Total (Sum lines A1 thru A5c)		972,908.00	0.00%	972,908.00	0.00%	972,908.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				211,219.00		215,443.38
b. Step & Column Adjustment				4,224.38		4,308.87
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	211,219.00	2.00%	215,443.38	2.00%	219,752.25
2. Classified Salaries						
a. Base Salaries				250,489.00		255,498.78
b. Step & Column Adjustment				5,009.78		5,109.98
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	250,489.00	2.00%	255,498.78	2.00%	260,608.76
3. Employee Benefits	3000-3999	149,917.00	1.00%	151,416.17	1.00%	152,930.16
4. Books and Supplies	4000-4999	155,599.00	-64.27%	55,599.00	2.00%	56,710.98
5. Services and Other Operating Expenditures	5000-5999	138,487.00	1.00%	139,871.87	2.00%	142,669.44
6. Capital Outlay	6000-6999	149,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,854.00	0.00%	6,854.00	0.00%	6,854.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	12,814.00	0.00%	12,814.00	0.00%	12,814.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	0.00
c. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		1,074,379.00	-22.05%	837,497.20	1.77%	852,339.59
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(101,471.00)		135,410.80		120,568.41
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		273,670.32		172,199.32		307,610.12
2. Ending Fund Balance (Sum lines C and D1)		172,199.32		307,610.12		428,178.53
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	172,199.32		307,610.12		428,178.53
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)		172,199.32		307,610.12		428,178.53

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)
AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

F. ASSUMPTIONS

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

The budget revisions included with this First Interim report reflect an updated LCFF calculation using P1 Attendance, updated percentages within the LCFF, estimated increase in STRS for both Unrestricted and Restricted certificated salaries, estimated additional staff to meet district needs, 2% adjustment to cover step & column, and a decrease in supplies due to carryover in Common Core and MAA, and a decrease in Services are projected in the two out years.

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)
After 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	5,776,776.00	8.31%	6,257,010.00	4.57%	6,543,258.00
2. Federal Revenues	8100-8299	302,609.00	0.00%	302,609.00	0.00%	302,609.00
3. Other State Revenues	8300-8599	279,125.00	0.00%	279,125.00	0.00%	279,125.00
4. Other Local Revenues	8600-8799	261,554.00	-79.52%	53,554.00	0.00%	53,554.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		6,620,064.00	4.11%	6,892,298.00	4.15%	7,178,546.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				3,077,242.00		3,234,786.84
b. Step & Column Adjustment				61,544.84		64,695.73
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				96,000.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,077,242.00	5.12%	3,234,786.84	2.00%	3,299,482.57
2. Classified Salaries						
a. Base Salaries				866,421.00		896,749.42
b. Step & Column Adjustment				17,328.42		17,935.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				13,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	866,421.00	3.50%	896,749.42	2.00%	914,684.42
3. Employee Benefits	3000-3999	1,411,779.00	1.00%	1,425,896.79	1.00%	1,440,155.97
4. Books and Supplies	4000-4999	405,918.00	-46.91%	215,499.00	2.00%	219,808.98
5. Services and Other Operating Expenditures	5000-5999	802,433.00	1.00%	810,457.33	1.17%	819,960.75
6. Capital Outlay	6000-6999	149,000.00	-96.64%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	583,204.00	0.00%	583,204.00	0.00%	583,204.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	231,120.00	-43.27%	131,120.00	0.00%	131,120.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
c. Other Adjustments				62,000.00		57,000.00
11. Total (Sum lines B1 thru B10)		7,527,117.00	-2.16%	7,364,713.38	1.44%	7,470,416.69
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(907,053.00)		(472,415.38)		(291,870.69)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,327,482.32		1,420,429.32		948,013.94
2. Ending Fund Balance (Sum lines C and D1)		1,420,429.32		948,013.94		656,143.25
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	10,000.00		10,000.00		10,000.00
b. Restricted	9740	172,199.32		307,610.12		428,178.53
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	342,796.62		342,796.62		342,796.62
2. Unassigned/Unappropriated	9790	895,433.38		287,607.20		(124,831.90)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,420,429.32		948,013.94		656,143.25

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)
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	342,796.62		342,796.62		342,796.62
c. Unassigned/Unappropriated	9790	895,433.38		287,607.20		(124,831.90)
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		262,722.09		262,722.09
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,238,230.00		893,125.91		480,686.81
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		16.45%		12.13%		6.43%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		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)						
		699.17		692.24		680.24
Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B1 f)		7,527,117.00		7,364,713.38		7,470,416.69
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)		7,527,117.00		7,364,713.38		7,470,416.69
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		301,084.68		294,588.54		298,816.67
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		301,084.68		294,588.54		298,816.67
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,527,117.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	299,809.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	149,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	6,854.00
4. Other Transfers Out	All	9200	7200-7299	23,752.00
5. Interfund Transfers Out	All	9300	7600-7629	231,120.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				410,726.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	22,200.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				6,838,782.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				6,838,782.00

		2014-15 Annual ADA/ Exps. Per ADA
Section II - Expenditures Per ADA		
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		699.17
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		699.17
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,781.29
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	6,035,842.65	8,559.17
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,035,842.65	8,559.17
B. Required effort (Line A.2 times 90%)	5,432,258.39	7,703.25
C. Current year expenditures (Line I.G and Line II.D)	6,838,782.00	9,781.29
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	231,120.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					87,120.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					78,520.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					50,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					20,000.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	24,520.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 OTHER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
651 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	0.00	0.00	255,640.00	255,640.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	696.43	702.41	0.9%	Met
1st Subsequent Year (2015-16)	686.02	692.24	0.9%	Met
2nd Subsequent Year (2016-17)	650.05	680.24	4.6%	Not Met

1B. Comparison of District ADA to the Standard

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

STANDARD NOT MET - The projected change since budget adoption 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 is still anticipating declining enrollment - at a less steep pace than projected at adoption. This will continue to be analyzed.

CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	723	719	-0.6%	Met
1st Subsequent Year (2015-16)	723	709	-1.9%	Met
2nd Subsequent Year (2016-17)	723	699	-3.3%	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 budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, 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 is still experiencing declining enrollment. Enrollment at Budget Adoption time should have reflected this decline, but was entered as a steady number.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	729	759	96.0%
Second Prior Year (2012-13)	684	710	96.3%
First Prior Year (2013-14)	706	723	97.6%
		Historical Average Ratio:	96.6%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.1%

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)	699	719	97.2%	Not Met
1st Subsequent Year (2015-16)	692	709	97.6%	Not Met
2nd Subsequent Year (2016-17)	680	699	97.3%	Not Met

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

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

STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district's declining enrollment is estimated to be at a less steep pace as previously estimated. These percentages are very close to the historical average of 97.1%.

CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	5,920,572.00		
1st Subsequent Year (2015-16)	6,391,584.00	6,257,010.00	-2.1%	Not Met
2nd Subsequent Year (2016-17)	6,570,500.00	6,543,258.00	-0.4%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

The 1st Interim EPA calculation shows and increase in property taxes and EPA allocation which reduces the LCFF State Aid.

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)	3,822,294.75	4,771,036.25	80.1%
Second Prior Year (2012-13)	3,782,991.79	4,798,274.72	78.8%
First Prior Year (2013-14)	3,981,125.60	5,303,865.21	75.1%
	Historical Average Ratio:		78.0%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	74.0% to 82.0%	74.0% to 82.0%	74.0% to 82.0%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	4,743,817.00	6,221,618.00	76.2%	Met
1st Subsequent Year (2015-16)	4,935,074.72	6,396,096.18	77.2%	Met
2nd Subsequent Year (2016-17)	5,021,031.79	6,486,957.10	77.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Current Year (2014-15)	306,200.00	302,609.00	-1.2%	No
1st Subsequent Year (2015-16)	306,200.00	302,609.00	-1.2%	No
2nd Subsequent Year (2016-17)	306,200.00	302,609.00	-1.2%	No

Explanation:
(required if Yes)

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

Current Year (2014-15)	135,000.00	279,125.00	106.8%	Yes
1st Subsequent Year (2015-16)	135,000.00	279,125.00	106.8%	Yes
2nd Subsequent Year (2016-17)	135,000.00	279,125.00	106.8%	Yes

Explanation:
(required if Yes)

Since adoption, the district has added the AIG grant and Career Pathways to the budget.

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

Current Year (2014-15)	259,354.00	261,554.00	0.8%	No
1st Subsequent Year (2015-16)	42,354.00	53,554.00	26.4%	Yes
2nd Subsequent Year (2016-17)	42,354.00	53,554.00	26.4%	Yes

Explanation:
(required if Yes)

Loss of ROP dollars in 2015-16; slight increase in local revenues due to facilities use, and fees.

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

Current Year (2014-15)	178,539.00	405,918.00	127.4%	Yes
1st Subsequent Year (2015-16)	182,645.40	215,499.00	18.0%	Yes
2nd Subsequent Year (2016-17)	187,211.13	219,808.98	17.4%	Yes

Explanation:
(required if Yes)

Increase due to spending carryover of Common Core and MAA in current year. Increase in out years due to adding Career Pathways and AIG budgets.

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

Current Year (2014-15)	655,000.00	802,433.00	22.5%	Yes
1st Subsequent Year (2015-16)	670,065.01	810,457.33	21.0%	Yes
2nd Subsequent Year (2016-17)	686,816.63	819,960.75	19.4%	Yes

Explanation:
(required if Yes)

Fees for Service have been increased for legal fees, advertising, Career Pathways, SES services and consulting.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	700,554.00	843,288.00	20.4%	Not Met
1st Subsequent Year (2015-16)	483,554.00	635,288.00	31.4%	Not Met
2nd Subsequent Year (2016-17)	483,554.00	635,288.00	31.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	833,539.00	1,208,351.00	45.0%	Not Met
1st Subsequent Year (2015-16)	852,710.41	1,025,956.33	20.3%	Not Met
2nd Subsequent Year (2016-17)	874,027.76	1,039,769.73	19.0%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Since adoption, the district has added the AIG grant and Career Pathways to the budget.

Explanation:

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

Loss of ROP dollars in 2015-16; slight increase in local revenues due to facilities use, and fees.

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

Explanation:

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

Increase due to spending carryover of Common Core and MAA in current year. Increase in out years due to adding Career Pathways and AIG budgets.

Explanation:

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

Fees for Service have been increased for legal fees, advertising, Career Pathways, SES services and consulting.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	69,773.98	335,045.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		330,945.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	16.5%	12.1%	6.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.5%	4.0%	2.1%

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)	(805,582.00)	6,452,738.00	12.5%	Not Met
1st Subsequent Year (2015-16)	(607,826.18)	6,527,216.18	9.3%	Not Met
2nd Subsequent Year (2016-17)	(412,439.10)	6,618,077.10	6.2%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district adopted a -\$400k deficit budget. Since adoption the district revised the budget to include the salary settlement across all salary schedules, appropriated Common Core and MAA carryovers (\$300k) and increased Services (\$100k). The two out years percentage drops because the revenues are projected to increase per the LCFF calculation.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	1,420,429.32	Met
1st Subsequent Year (2015-16)	948,013.94	Met
2nd Subsequent Year (2016-17)	656,143.25	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.

9F Determining if the District's Ending Cash Balance is Positive

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2014-15)	1,117,268.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	699	692	680
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	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)	7,527,117.00	7,364,713.38	7,470,416.69
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,527,117.00	7,364,713.38	7,470,416.69
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	301,084.68	294,588.54	298,816.67
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	64,000.00	64,000.00	64,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	301,084.68	294,588.54	298,816.67

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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	342,796.62	342,796.62	342,796.62
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	895,433.38	287,607.20	(124,831.90)
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	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	262,722.09	262,722.09
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,238,230.00	893,125.91	480,686.81
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	16.45%	12.13%	6.43%
District's Reserve Standard (Section 10B, Line 7):	301,084.68	294,588.54	298,816.67
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 budget adoption that may impact the budget?

Yes

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

A personnel litigation issue was resolved with a payment due from the district in the next two budget years.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

The State Preschool program is funded on a reimbursement basis; therefore the cashflow usually runs in the red. The district has setup a temporary fund transfer to keep the fund in the black at county treasury.

S4. Contingent Revenues

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

No

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

S5 Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(510,945.00)	(530,045.00)	3.7%	19,100.00	Met
1st Subsequent Year (2015-16)	(510,945.00)	(530,045.00)	3.7%	19,100.00	Met
2nd Subsequent Year (2016-17)	(510,945.00)	(530,045.00)	3.7%	19,100.00	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)	231,120.00	231,120.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	161,120.00	131,120.00	-18.6%	(30,000.00)	Not Met
2nd Subsequent Year (2016-17)	161,120.00	131,120.00	-18.6%	(30,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The district anticipates a budget savings in Services after this year's budget.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

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

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
Note payable to City Natn'l Bank	10	Fund 51, Object 8600	Fund 51, Object 7600	
TOTAL:				0

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

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Note payable to City Natn'l Bank	95,606	97,645	94,555	96,336
Total Annual Payments:	95,606	97,645	94,555	96,336
Has total annual payment increased over prior year (2013-14)?		Yes	No	Yes

S6P 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)

Payments are paid out of Fund 51, Bond Interest and Redemption Fund via the county treasury. Payments noted are per the schedule provided.

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	1,288,342.00	1,288,342.00
b. OPEB unfunded actuarial accrued liability (UAAL)	1,288,342.00	1,288,342.00

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

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2013	Jul 01, 2013

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	145,496.00	145,496.00
1st Subsequent Year (2015-16)	145,496.00	145,496.00
2nd Subsequent Year (2016-17)	145,496.00	145,496.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2014-15)	90,627.00	90,627.00
1st Subsequent Year (2015-16)	90,627.00	90,627.00
2nd Subsequent Year (2016-17)	90,627.00	90,627.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	7,900.00	7,900.00
1st Subsequent Year (2015-16)	7,900.00	7,900.00
2nd Subsequent Year (2016-17)	7,900.00	7,900.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	10	10
1st Subsequent Year (2015-16)	11	11
2nd Subsequent Year (2016-17)	11	11

4. Comments:

S7 Identification of the District's Unfunded Liability for Self-insurance Programs

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

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

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

Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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	37.0	39.5	40.5	40.5

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

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.

* Are any salary and benefit negotiations still unsettled?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Jul 21, 2014

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:

Jul 07, 2014

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

No		
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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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Certificated (Non-management) Step and Column Adjustments

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

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

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

Are savings from attrition included in the budget and MYPs?

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

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	15.0	16.0	16.5	16.5

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

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 Budget Adoption

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

Jul 21, 2014

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:

Jul 07, 2014

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

No

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: End Date:

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)?

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One Year Agreement

Total cost of salary settlement		
% change in salary schedule from prior year or		

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

- Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
- If Yes, amount of new costs included in the interim and MYPs
- If Yes, explain the nature of the new costs:

No		
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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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
 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	11.0	11.0	11.0	11.0

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the interim and MYPs?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

A2. Position Control is done in Excel. A3. The district is in declining enrollment.

End of School District First Interim Criteria and Standards Review