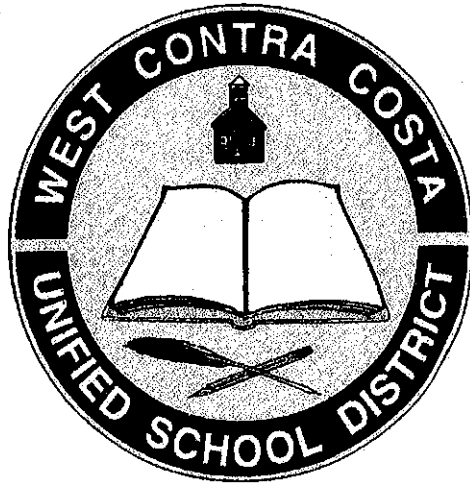
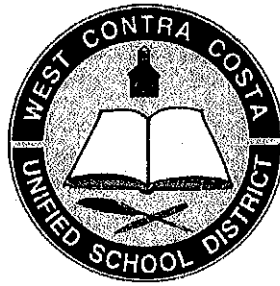


# **WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**



**Second Interim Report  
January 31, 2015**



# **West Contra Costa Unified School District**

## **2014-2015 Second Interim Report January 31, 2015**

### **Board Members**

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*Board Member*

**Valerie Cuevas**  
*Board Member*

**Randy Enos**  
*Board Member*

**Todd Groves**  
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### **District Staff**

**Bruce Harter**  
*Superintendent*

**Sheri Gamba**  
*Associate Superintendent  
Business Services*

**Daniela Parasidis**  
*Director Business Services*

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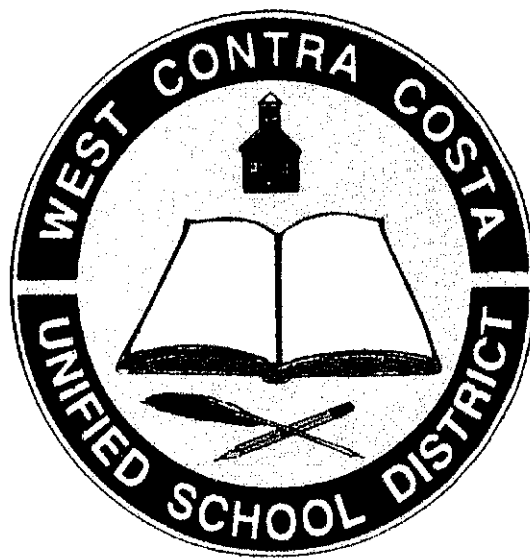
### **SECOND INTERIM REPORT STATE REPORTS**

## **Section 1**

# **EXECUTIVE SUMMARY**



# **West Contra Costa Unified School District**



## **2014-15 Budget Executive Summary Second Interim Report January 31, 2015 Board Meeting March 18, 2015**

## **Second Interim Financial Report Overview**

Two Interim Financial Reports are routinely required by the California Department of Education each year. Districts must submit the completed reports for review to the County Office of Education who then submits them to the State.

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the local agency. The Second Interim Report's financial projections have been updated to reflect new information received and board action taken since the original budget adoption.

The Executive Summary includes an overview of the financial data reported in the SACS (Standardized Account Code Structure) Second Interim Report. It is provided to assist the reader in understanding the information being reported on the SACS forms. The SACS forms also include supporting reports such as, Average Daily Attendance estimates, Criteria and Standards and the Multi-year Projection report.

With each financial report the District is asked to project the general fund financial status through year-end, June 30, 2015. The Multi-year projection is then required to determine if the District will be financially solvent for two subsequent years, in this case through the 2016-17 fiscal year.

## **State Budget Impact on District Planning**

The 2014-15 budget for the State was adopted on June 20, 2014. This budget marks the first full year in the new Local Control Funding Formula (LCFF) model where Districts have had the opportunity to study, plan and develop a Local Control Accountability Plan (LCAP) for the landmark change to school district funding within the State of California. There has been an enormous amount of work done at the State and Local levels to implement the new funding and accountability model so that it can be functional during the 2014-15 school year and moving forward.

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

The Local Control Funding Formula (LCFF) collapsed the majority of State categorical programs and establishes a targeted base rate funding model with supplemental and concentration grant add-ons. The term targeted is used because the State does not expect to fully fund the LCFF until 2020-21. The targeted base rate funding model eliminates the old Revenue Limit funding model and creates new funding amounts based upon grade span. In addition to base funding, school districts are eligible for supplemental funding for specific student groups. Supplemental funding is provided to districts based on the percentage of English Learners (EL), Foster Youth and Low Income (LI) categories as compared to total enrollment. Concentration funding is provided for the English Learners (EL), Foster Youth and Low Income (LI) students that exceed 55% or more of the student population. This grouping of students is known as the "unduplicated pupil count" because some students may qualify under multiple categories, but are counted only once for the purpose of the added funding.

Many of the programs collapsed and rolled into the new LCFF funding model were unrestricted under the Tier III program and had been utilized as unrestricted revenue for general operations prior to the adoption of the LCFF. There are also programs rolled into the LCFF that had driven expenses, such as the Economic Impact Aid (EIA) program, Transportation Program and Adult Education. All expenses that were part of programs for which revenues were eliminated in the restructuring are now supported through LCFF funding.

The LCFF is now the major funding source for the unrestricted general fund. The formulas that build the LCFF revenue are broken into these categories:

- Base Grant
- K-3 Class Size Reduction
- Career Technical Education (CTE)
- Supplemental and Concentration

The Base Grant factors are provided by and differentiated by grade level. The add on for K-3 Class Size Reduction then ties directly to the K-3 grade levels, while the CTE ties to grades 9-12. *The priority for expending LCFF funding is established through the District's locally adopted LCAP.* The Supplemental and Concentration grants are funded as a percentage add on to the Base Grant, using district demographics of the "unduplicated pupil count".

The LCFF requires a planning process through the LCAP, which is a budget and accountability plan reporting model determined by the State Board of Education and fulfilled locally through the District Local Control Accountability Committee. The LCAP is a separate document which describes how the District intends to meet annual goals for all students and address state and local priorities.

## **General Fund Unrestricted**

### **Local Control Funding Formula Revenue**

The primary source of revenue for the District is LCFF. Each year the State supplies a formula for schools to estimate funding. The formula starts by establishing a target rate of funding. Then, the Governor's budget provides for and subsequently the legislature adopts a funding gap percentage. This is the amount that districts will receive toward closing the gap toward the targeted rate for that particular year.

There have been a number of changes since the District's budget adoption in June of 2014. The funding gap percentage for 2014-15 has changed as has the multi-year funding gap estimates, which have been updated by the Department of Finance. Staff has studied the effect of the multi-year funding gap changes and how they impact both base and supplemental/concentration grants in 2014-15 as need be in the coming years. Based upon that analysis a revision was made to the initial supplemental/concentration grant calculation. The LCFF calculator includes a component which looks back to the 2012-13 school year. Each district must put the amount of the Economic Impact Aid (EIA) program in this field or optionally increase the dollar amount based upon an internal district calculation, so long as it is at least the amount of EIA. On the District's first LCFF calculation, which was the basis for the first

adopted LCAP, it appeared to be advantageous for the District to work on a district level calculation of the 2012-13 base. With the changes in enrollment projections and the change in gap funding percentage, using the district generated calculation instead of the EIA calculation would result in a greater deficit for the base grant. Therefore, the LCFF calculations are now predicated on the EIA standard. This does not change the LCAP planned activities and measures for 2014-15, but does impact the prospective plans for 2015-16 and 2016-17 and impacts the 2014-15 budget component. The District will be balancing the 2014-15 Supplemental Concentration budget as closely to the Second Interim LCFF calculations as possible prior to year end closing.

For the purpose of budget development it was estimated that the District would receive a total of \$217,641,738 in LCFF during the 2014-15 school year. The funding consists of Base in the amount of \$194,244,224 and Supplemental and Concentration funding in the amount of \$23,397,514.

The assumptions used for the original budget projection included:

- Average daily attendance: 28,183
- District unduplicated student count 74.67%
- State Target Gap Closure 29.15%
- State targeted revenue for the District was \$279,011,625

For the Second Interim Report Projection it is estimated that the District will receive a total of \$216,832,664 in LCFF during the 2014-15 school year. The funding consists of Base Funding in the amount of \$192,320,794 and Supplemental and Concentration funding in the amount of \$19,808,825.

As of the Second Interim Report the projections are as follows:

- Average daily attendance: 27,859
- District unduplicated student count 75.42%
- State Target Gap Closure 21.76%
- State targeted revenue for the District is \$277,137,703, so the District will receive approximately 78% of targeted funding in 2014-15.

### **Other State and Local Revenue**

Other State Revenue includes State Lottery and Mandated Cost reimbursement. The estimated funding for Lottery is \$128 per pupil. The District participates in the Mandated Block Grant program and the estimated revenue for 2014-15 is \$1 million. A one-time payment has been received from the State for funding owed on prior Mandated Cost Claims in the amount of \$1,884,888, which has been included in the Second Interim Report. Local Revenue consists of interest earnings and other miscellaneous revenues.

### **Education Protection Account**

Proposition 30 contained language establishing an Education Protection Account (EPA). This funding model is designed to provide relief to the cash deferrals which had been occurring during previous budget cycles. No new money is provided to school districts under the EPA. The EPA deposits count against the district's regular LCFF/student attendance funding. However, the legislation requires that each district establish a

special fund to account for these deposits and restricts the use of the funding to school service expenditures only, no administrator salaries and benefits may be charged to the new fund. The EPA also requires that each district provide an accounting of these funds on their website and that it be a topic of discussion at a regular board meeting. The District anticipates receiving \$32.7 million earmarked for the EPA fund reporting. Staff has examined the rules provided by the California Department of Education and has determined that secondary school staffing instructional expenses shall be placed in the EPA fund for 2014-15 and ongoing in the two subsequent years. The Board adopted the EPA funding resolution #80-1314 on May 28, 2014.

#### **Parcel Tax – Local Support for Students**

The parcel tax program includes support for a variety of services to students of the District. The parcel tax funding, renewed in November of 2012, is accounted for in a locally restricted account and is subject to review by the Community Budget Advisory Committee. The parcel tax was passed with an overwhelming majority of 75%, illustrating the level of commitment for educational programs shared by this community. The parcel tax expires in 2018-19. The District expects to collect \$9.8 million in 2014-15.

#### **Maintenance and Recreation Assessment District – MRAD**

In an effort to raise and sustain funding for the school district in 1994 the District formed a Maintenance and Recreation District. In 1996 the formation of MRAD was followed by a vote of the people to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2014-15 in the amount of \$5.5 million which pays for evening/after school custodial services, gardeners and outdoor maintenance and capital projects.

#### **General Fund Restricted**

The General Fund is the operating fund of the District; it is used to account for the day-to-day operations of the District. The fund is divided into two sections, unrestricted and restricted. Restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency or for a designated purpose.

Restricted revenue funding is recognized in two different ways. For funding subject to deferred revenue, the revenue is only recognized once it is spent. This means that any funds received and not spent, with carryover provisions, are deferred into the next fiscal year. For funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending fund balance. Fund balances and grant carryover have been included in the Second Interim report.

New funding letters are received continually throughout the year adjusting and awarding various grants. Budgets and positions are added and reduced based upon the funding received in any given year.

## **Multi-Year Projection**

The multi-year projection for the District's Second Interim Report utilizes standard assumptions for expenses and revenues. For instance, expenditure projections include estimated step and column increases as well as staffing changes based upon enrollment or expiration of one time funding. Revenue assumptions are based upon Department of Finance figures, the LCFF Calculator and enrollment trends and changes.

Since the 2014-15 budget adoption, the Department of Finance has changed the LCFF Gap funding rate projections for 2015-16 and 2016-17. These changes have been incorporated into the District Multi-Year Projection and have been one of the topics covered at the School Board meetings on December 17, 2014, January 21, 2015 and at the School Boards budget study sessions held on January 28 and February 25, 2015. The following are the assumptions for the Second Interim Multi-Year Projection

### **2015-16 Assumptions**

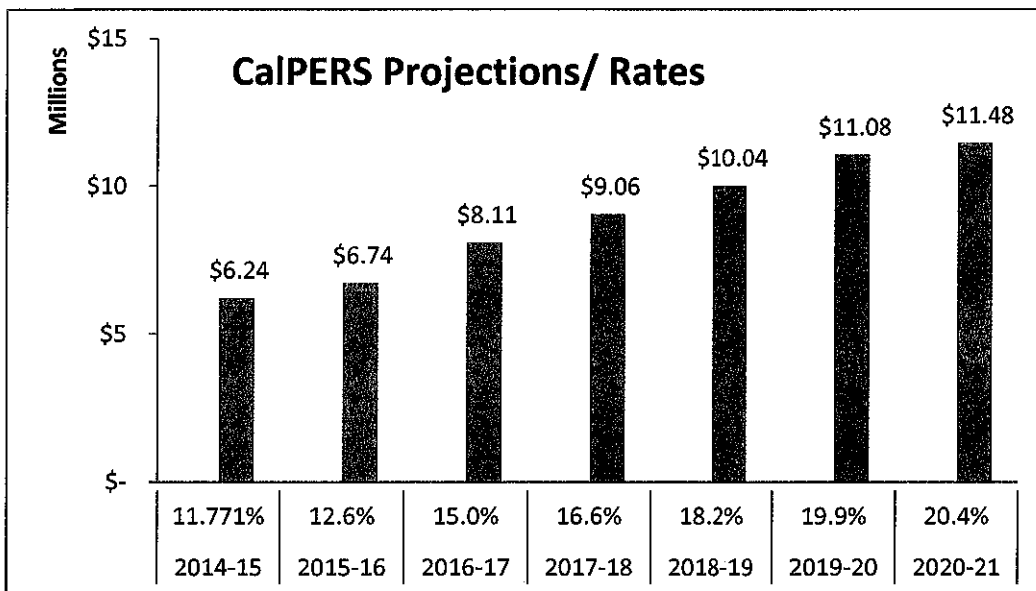
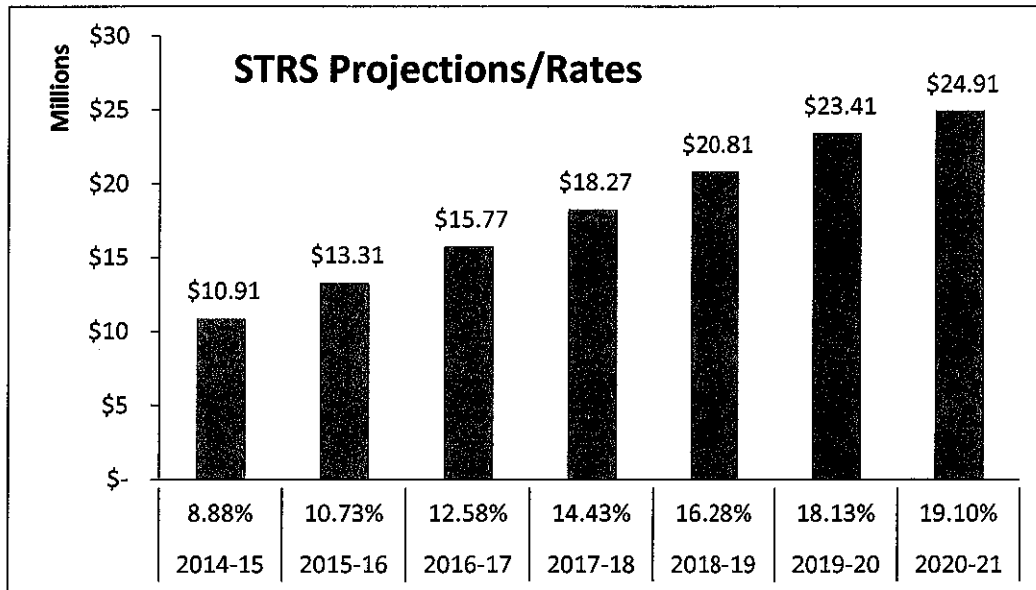
- Funded ADA: 26,763
- LCFF Gap Funding Rate: 32.19%
- Estimated Entitlement per ADA \$8,560
- District Unduplicated Count: 75.33%
- Step and Column: 1.0%
- CalPERS Rate: 12.6%
- Cal STRS Rate: 10.73%
- Retiree Health Benefits: 4%
- LCAP Estimated Funding for Supplemental Concentration \$30,534,469
- Maintenance Program: \$4.8 million increase
- Reserve for economic uncertainty 6%
  - 3% in the Unrestricted General Fund
  - 3% in the Special Reserve Fund

### **2016-17 Assumptions**

- Funded ADA: 26,275
- LCFF Gap Funding Rate: 23.71%
- Estimated Entitlement per ADA \$8,992
- District Unduplicated Count: 75.24%
- Step and Column: 1.0%
- CalPERS Rate: 15%
- Cal STRS Rate: 12.58%
- Retiree Health Benefits: 4%
- LCAP Plan Estimated Funding for Supplemental Concentration \$32,918,076
- Maintenance Program Increase: \$187,626
- Reserve for economic uncertainty 6%
  - 3% in the Unrestricted General Fund
  - 3% in the Special Reserve Fund

## Retirement System Increases

There are two retirement systems that cover employees working in school districts; the State Teachers Retirement System (STRS) and the California Public Employee Retirement System (CalPERS). STRS covers teachers and staff members who started their careers as teachers, CalPERS covers classified employees such as clerical, maintenance and paraprofessionals. Beginning in 2014-15 the State raised both the STRS and CalPERS rates in order to fund the outstanding retirement liability. The rate adjustments consume a major portion of the Districts funding, and potential funding increases, now and in the future as illustrated in the following graphs.



The combined cost related to the rate increase for 2015-16 is \$2.9 million, for 2016-17 it is projected to be \$3.8 million, with similar increase levels each year thereafter. That increase consumes 27% of the projected unrestricted revenue growth in 2015-16 and 52% of the unrestricted projected revenue growth in 2016-17.

## Deficit Spending

It is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance.

During the 2010 and 2014 fiscal years the unrestricted ending fund balance declined. While this is not a desirable trend, the fund balance had been carefully monitored to make sure the appropriate funds are in place for a 3% reserve. The following table illustrates the unrestricted ending fund balance for each year-end closing plus the projections for fund balance which are included in the multi-year projection.

June 2009	June 2010	June 2011	June 2012	June 2013
\$20,049,661	\$15,439,421	\$18,438,898	\$23,376,077	\$23,376,077
Net Increase (Decrease):	(\$4,610,240)	\$2,999,477	\$4,937,179	\$0
Multi-Year Projection	June 2014	June 2015	June 2016	June 2017
		projected	projected	projected
Fund Balance	\$21,992,229	\$14,393,509	\$10,656,601	\$9,913,257
Net Increase (Decrease):	(\$1,383,849)	(\$7,598,720)	(\$3,736,908)	(743,344)

According to current projections the District will be deficit spending over the course of the next three years, but will maintain required reserves.

### ***Why is the District projecting deficit spending?***

The Board has made commitments to provide the maximum educational and safety support to the students of our District and the District is honoring commitments to employees. These commitments include:

- Implementing K-3 CSR at 24:1 earlier than required
- Creating and funding a robust LCAP based upon the District Strategic Plan
  - The projection includes adding program expenses for Supplemental/Concentration funding
- Provide Educational Services for Adult Learners
  - The projection includes funding a contribution from the General Fund in the amount of \$1.1 million in 2015-16 this amount may be reduced when the State provides more information on the funding plan for Adult Education
  - The projection assumes the State will provide funding in 2016-17 and does not include a contribution to Adult Education
- Improve working conditions for employees by increasing district benefit contributions in January of 2015 and providing a 3% raise for employees for the 2014-15 school year and ongoing



Costs are increasing and are impacted in multi-year projections, including:

- Increased cost of retirement contributions – STRS and CalPERS for employees
- Cost of Step increases based upon salary schedule movement
- Increased cost of benefits for retirees
- Increased budget for Supplemental and Concentration funding expenses

Enrollment projections have been impacted with revised demographic information and anticipated impact of charter school approvals.

### **Special Reserve Fund**

The Special Reserve fund has been used to house the reserves set aside by the Board for the “Mid-Year Triggers” threatened by the State during the recession. By the end of 2012 the Board had set aside \$13.5 million in Special Reserve. During the 2012-13 school year the District transferred \$1.8 million to support general fund activities. The Special Reserve Fund remains intact with no transfer to the General Fund in 2014-15. The Board has directed that a 3% reserve be maintained in the Special Reserve fund in addition to the 3% reserve required for economic uncertainty in the general fund, for a total reserve of 6%, which is in place for 2014-15, 2015-15 and 2016-17 using current projections.

	<b>Budget Projection</b>
<b>Second Interim : Special Reserve Fund – 17</b>	
<b>Balance June 30, 2014</b>	<b>\$ 11,705,168</b>
<b>2015-16 Use of Special Reserve to Offset Deficit in General Fund</b>	<b>\$ 0</b>
<b>2016-17 Use of Special Reserve to Offset Deficit in General Fund</b>	<b>\$ (1,000,000)</b>
<b>Unassigned Special Reserve Fund Balance Projection June 2017</b>	<b>\$ 10,705,168</b>

### **K-3 Class Size Reduction**

Program rules for K-3 Class Size Reduction are implemented through LCFF and require that each district make progress toward the 24:1 class size average, in grades K-3 by school site. The State allows Districts to locally bargain exceptions to the State regulations in order to avoid egregious penalties contained in the LCFF. The District and United Teachers of Richmond have made such an agreement. During the Board's budget adoption for 2013-14 there was direction to work on eliminating combination classes as a part of the K-3 program, this work continued in 2014-15. Eliminating combinations typically will result in smaller class sizes. The Board determined that the District implement the 24:1 average class size effective 2014-15, 30 teaching positions were added to the budget for this purpose at an estimated cost of \$2.6 million.

## **Transitional Kindergarten**

Transitional Kindergarten is in its fourth year of implementation in 2014-15. The program is offered at 17 schools within the District for 2014-15, an expansion of 4 over the prior year.

## **Common Core Block Grant and Prop 39 Energy Grant**

Approved March 7, 2012 by the California State Board of Education, the Common Core State Standards (CCSS) have now come to the forefront and require the adoption of new curriculum and the deployment of technology. The District has developed its own local plan for CCSS systems implementation based on local needs and resources.

The State Budget adoption of 2013-14 included provisions for block grants toward the implementation of the Common Core. The Common Core Block Grant is meant to assist districts with implementation and can be used for:

- Professional development for teachers and other employees involved in the direct instruction of students
- Common Core Instructional Materials
- Integration of standards through technology

Funding has been received for CCSS in the amount of \$5.9 million in 2013-14. As of June 30, 2014 there was a balance of \$4.6 million. The funding must be used over a two-year period. The Board has adopted a plan for the use of the funding and a Memorandum of Understanding is in place, with the United Teachers of Richmond outlining the various activities that teachers will be engaged as they transition into the Common Core State Standards. All funds for this grant are budgeted to expended by June of 2015.

The California Clean Energy Jobs Act (Proposition 39) changed the corporate income tax code and allocates projected revenue to California's General Fund and the Clean Energy Job Creation Fund for five fiscal years, beginning with fiscal year 2013-14. The Proposition 39 Energy grant provides a per pupil allocation based upon average daily attendance. In addition, districts are eligible for funding based upon the free and reduced lunch counts to account for community need. The allocated funding for West Contra Costa Unified for year one (2013-14) was \$1.4 million; year 2 (2014-15) is \$1.2 million. School districts are required to submit plans in order to release funding for projects. Districts are permitted to utilize a portion of the second year grant toward planning. Applications for the remaining fund award, and subsequent year funding, requires detailed information on projects and energy savings and will be reviewed by the California Energy Commission before funding is allocated by the California Department of Education.

The District recently submitted plans for five energy efficiency projects for year 1 & 2 at Hanna Ranch Elementary for a LED lighting retrofit and energy management system controls; Richmond High School, Collins Elementary, Grant Elementary and Lake Elementary for LED lighting retrofits. The district is awaiting approval of these projects.

## School Resource Officers

The table below represents the contracts and costs associated with the school resource officer program. This chart of services and expenses reflect the contracts and budgets in place as of the Second Interim Report and serve as a plan for the budget. It should be noted that in all cases the police agency offer special programs to school sites as well as special services at school events such as athletics, dances and special assemblies as a part of their contracts.

City	Total # of Officers	Contract Amount	Coverage
Hercules	2	\$320,000	Hercules Family Schools
San Pablo	1	\$136,000	San Pablo Family Schools
CC Sheriff	1	\$257,500	North Campus, Crespi
El Cerrito	3	\$520,000	El Cerrito Family Schools
Richmond	8	\$1,326,000	Richmond, Kennedy and DeAnza Family Schools
Pinole	3	\$480,000	Pinole Family
Kensington	1	\$50,000	Kensington Community
<b>Total</b>	<b>19</b>	<b>\$3,089,500</b>	

## Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits

The Board has taken action, with the cooperation of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed in 2008 it was determined that the Governmental Accounting Standards Board or "GASB 45" liability was \$495 million. Had the program not been amended the GASB 45 liability would have grown to \$550 million. With the implementation of new retiree benefit provisions the 2012 actuarial study indicates the GASB 45 liability is now \$369 million, resulting in long term savings to the District of \$181 million.

While this change has stabilized the program and protected the District from increases in costs for future retirees it has not changed the fact that the District has a pay-as-you go program where costs are escalating for those who retired prior to July of 2010. The ten year annual average cost increase, which includes employees adding and dropping benefits as well as health care premium rate increases, is 7%. Over the past three years rates have increased, but costs have remained fairly stable, running between \$18-\$19 million per year, due to the fluctuation in participants as well as their individual choices of program and Medicare eligibility. It is anticipated that the retiree benefit cost will be \$18.4 million for the 2014-15 fiscal year. A new actuarial study will be completed and included with the year-end closing of 2014-15 to update the District's GASB 45 liability.

## Health Care Reform

Federal Health Care Reform or the Affordable Care Act (ACA) will have enactment provisions during the 2014-15 school year. Beginning in January of 2015, the District was required to comply with new regulations regarding the availability and affordability of health care programs for all employees. This provision includes variable employees, such as temporary and substitute, who work more than 30 hours per week. The Affordable Care Act required employers to ascertain the eligibility of employees through a "measurement period" defined in federal law. There are multiple measures depending upon hire dates and the stability of hours worked for employees. The District's study is now complete and the Human Resources Department is working toward notifying all employees who are qualified to participate in benefits. The District is not offering to pay benefit costs for qualified workers, however, if the employee is qualified and utilizes the subsidy program offered through the State's exchange there could be a cost to the District. Currently it is estimated that the cost could be as much as \$300,000 per year. Once employees begin accessing the program a better estimate can be made. At this time, the Health Care Reform estimate is not included in the financial projection.

## Long Term Debt

The District has made enormous progress toward eliminating the burden long term debt that originated in the 1990's. The Certificates of Participation (COPS) are the one outstanding debt from that period. The COP was refunded in 2005 and included a "make whole" provision which means that in order to pay the debt off early the District must pay interest guaranteed to investors when the debt was refunded.

Long Term Debt Table	Principal June 2014	14-15 Payment	Pay off year
COPS	\$7,390,000	\$930,352	2024
State Emergency Loan	-0-	-0-	2012 (was 2018) *
IBM	-0-	-0-	2012 (was 2015) **
Total	\$7,390,000	\$930,352	
* Paid off using site sale debt service fund deposits			
** Paid off using one-time fund balance in 2012			

## Local Control Accountability Plan Activities

The District has begun the implementation of new programs augmenting existing programs utilizing the Local Control Funding Formula, including the Supplemental and Concentration Grant dollars. These efforts are described in the Local Control Accountability Plan which has been adopted by the Board and approved by the County Office of Education. The Local Control Accountability Plan is funded in the general fund budget. The activities are directly linked to the District's Strategic Plan as well as to the eight State priorities. The activity/program descriptions are organized by the six key strategies of the District's Strategic Plan.

*Create High Expectations:* Improve student achievement for all and to accelerate learning for low income and English language learner students.

Programs for all students include a cross section of efforts such as expanding the Dual Immersion program to the North side of the District, expanding and improving College and Career Readiness programs and refreshing library collections District wide. This category includes College Going Culture programs such as the Ivy League Connection, Mock Trial and Holy Names College. There are plans to expand the STEM (Science Technology Engineering Math) program by utilizing bond funds to create a Fab Lab at Kennedy High School.

Programs identified to assist with accelerating learning for low income and English language learner students include: Extended Day Kindergarten, Whole School Intervention, Full Service learning center, adding college counseling and social work services and added staffing at high schools for course access.

*Support Quality Instruction:* Improve instructional practice, through collaboration, professional learning communities, professional development and improving recruitment and retention of high quality teachers and principals.

This category of activities includes the training and implementation of the Common Core State Standards, English Language Learner Standard and Next Generation Science Standards in all schools. Professional development programs are emphasized along with a focus to recruit hard to find teachers in areas such as math and science.

*Embrace Collective Ownership:* Increase parent and community engagement and satisfaction.

The District expanded staffing at elementary schools with a 70% or greater ELL/LI population, and removed the burden of staffing for school community workers and parent liaisons from the Title I and former EIA programs by funding these outreach efforts through LCFF. Volunteer participation has been expanded. Access to community based organizations has been improved by providing staff to work directly with these groups. The District has also implemented greater outreach for work-based learning opportunities with local businesses.

*Invest in the Whole Child:* Allocate Services to English Language Learners and low income students; improve student engagement and outcomes.

The District began implementation of the new English Language Learner Master Plan. Counseling and psychological services have been provided to the Whole School Intervention School, Stege Elementary. Technology coaches were added to targeted schools. Playworks, a program that provides pro-social recreation and conflict resolution activities have been instituted at all elementary schools with 70% or greater ELL/LI students and training and support has been provided to schools under the 70% threshold. Programs such as Restorative Justice, Mindful Life, Toolbox and BEST, have been supported and expanded. Full Service Community Schools Program will be ongoing in 2014-15. These programs provide our students with social emotional support in schools with behavioral management strategies, health outreach and more. There will be an expansion of the arts in schools, including more elementary music teachers, music equipment purchases, extracurricular activity support at high schools, PE equipment purchases and a District level coordination for the visual and performing arts program.

*Prioritize Accountability:* Improve practices that build trust. Improve data collection management, transparency and communication.

The Local Control Accountability Plan will be the cornerstone of this effort. A two way communication plan including social media is being developed. Elementary school clerical has been increased in order to help meet the demands of data gathering. A key addition is in the communications and accountability areas, where staff members will coordinate the collection, communication and reporting of data especially that which is needed for the LCAP.

*Innovate:* Accelerate the implementation of best practices and earned autonomy. Integrate technology in classrooms to improve student learning.

Professional development has been offered through the District's Best Practice Conference, Summer of Innovation Contest and Instructional Piloting. A new student assessment system has been purchased and implementation has begun. The Technology Master Plan has been implemented. Schools have improved technology capacity through upgraded connectivity, wireless and purchase of computing devices.

Since the adoption of the LCAP the financial picture for the District has changed. In addition, certain programs and activities have come to light that have been considered in the planning process for the District 2015-16 LCAP.

The concept of how Special Education fit into the LCFF and Supplemental Concentration funding was not fully understood and was not considered during the first LCAP development process. Special Education students constitute approximately 12.5% of the unduplicated count student population. Special Education provides targeted services to students based upon their Individual Education Plans. The cost of providing targeted services is a significant portion of the general fund budget. Special Education should be able to use 12.5% of the Supplemental Concentration funding toward paying for targeted services. The LCAP for 2014-15 did not include that provision. The draft LCAP for 2015-16 LCAP will include an estimated share of Supplemental Concentration funding for Special Ed in the amount of \$3.2 million.

De Anza High School and Helms Middle School both have School Improvement Grants (SIG) that expire in June of 2015. Each of these schools wrote grants that describe the specific help that each school would be provided for the use of these funds. During the January and February budget study session staff proposed that each of these schools be provided a site discretionary block grant in order to continue their work. The Instructional Leadership Teams at each school will work together to prioritize the use of these funds. The funding of \$1.3 million will be included in the draft LCAP for 2015-16.

The areas of expansion that were identified in the 2014-15 LCAP for 2015-16 have been reviewed through the two Board study sessions. The District has also conducted a series of Town Hall meetings and other outreach activities to provide information and seek input from stakeholders regarding the activities and services for the draft 2015-16 LCAP. The 2015-16 LCAP plan will be drafted using the budget assumptions as of the Second Interim Report.

## **Support Systems and Operational Driven Costs**

District plans to fund the support, operational and equipment replacement needs of the District's schools out of the general fund were placed on the "back burner" during tough economic times.

The State Flexibility legislation in place during the recession included a suspension of the textbook adoption cycle. That flexibility is set to expire and a new textbook adoption cycle will begin. This will require that a portion of LCFF funding be set aside to meet the adoption costs. The State is no longer funding instructional materials separately; it is included in the LCFF funding. The District is budgeting \$3 million for textbook purchases each year and currently has a fund balance set aside in the lottery program of \$3 million for textbooks. However, an annual funding amount needs to be determined for the purposes of new adoptions and built into the future budgets.

As the District opens and operates new campuses the Board should consider the level of staffing provided to keep these campuses in top operating condition. Past studies indicate the District is understaffed for the square footage we are operating in terms of the maintenance and custodial staff. As we add more sophisticated building components, such as technology infrastructure, climate control and sophisticated security systems it is important to consider the number and types of staff provided to keep these investments in good working order for our students. It will also be important to develop a plan of replacement for the technology equipment that is funded through the Bond Capital program.

The Federal Erate program is undergoing a major change. In the past, Erate had a large component which helped districts with operational costs. The Erate program is now shifting funding away from operations and more into infrastructure. The District has relied upon the funding for Erate to offset the cost of telecommunications and web services. According to information recently received the District will have to consider reducing the formerly funded operational services. This specifically will affect our web hosting service (SchoolWires), our Voice Over IP service and all local telephone lines used for alarms services and fax machines as well as cell phone services. Except for web services, which will be totally eliminated in 2015-16, the other services mentioned will be phased out gradually with a decrease of 20% per year until these services are no longer funded. In an effort to offset these new expenditures, we will be eliminating all AT&T telecommunications services, except for one internet connection, faxes and alarms and decreasing our cell phone services next year. The estimated impact for the district next year is \$750,000 out of our telecommunications budget, which will be offset by reductions to the greatest extent possible.

## **Deferred Maintenance**

The Deferred Maintenance program funding was incorporated into the State Tier III Flexibility program sweep during the past years. The program, as a separate funding model no longer exists under the LCFF. However, the obligation to keep schools in good repair is clearly stated as one of the eight state priorities. Capital projects related to bond eligible schools have been accomplished over the past few years through the bond construction program. However, it is incumbent upon the District to identify a funding source and plan for projects and long term maintenance in order to insure that

district schools are kept in good repair. The fund balance as of June 30, 2014 was \$3,002,466. These dollars are to provide funding for projects identified by the Operations Division. Beginning in 2015-16 the Deferred Maintenance Fund will no longer be an approved fund according the State Accounting Manual. Therefore, a restricted budget for the purpose of tracking the Deferred Maintenance Program will be added to the general fund. Additionally, in 2015-16 the Tier III Flexibility provision which allows reduced funding for the Routine Repair and Restricted Maintenance (RRRM) will expire. This will require an increased transfer to RRRM estimated to be \$4.8 million. A portion of the increase will be utilized to fund the District's Deferred Maintenance Program.

### **Adult Education**

The Adult Education program funding is another example of a large program that is no longer funded by the State in the same manner as in years past. It is a program that school districts were not required to operate during the fiscal crisis. While many districts eliminated this program the Board maintained a program, albeit with a lower funding level. For the 2013-14 and 2014-15 school years, all districts that operated a program during 2012-13 were required to continue to operate a program at the 2012-13 level. Community College Districts and K-12 School Districts have formed consortiums to examine how to offer regional programs for adults, our District participates with Contra Costa Community College District. The Second Interim Report anticipates a contribution of \$1.1 million to Adult Education in 2015-16 with the State funding model anticipated to be fully implemented by 2016-17 (no general fund contribution). There is information through the January Governors budget that funding may be provided in 2015-16, but it is unclear how much and how that will be disbursed to districts.

### **Capital Facility Funds**

Capital Facility Funds consists of the Building Fund (21), Capital Facilities Fund (25), County School Facilities Fund (35), Special Reserve for Capital Outlay (40). The Building Fund is where the bond funds and projects are accounted for, the Capital Facilities Fund contains developer fees, the County School Facilities Fund consists of funding received through the State School Building Program and the Special Reserve for Capital Outlay houses the former RDA funds. The budgets for these funds total \$152 million with \$102 million from the Bond Fund. The District sold \$135 million in bonds in February of 2015. The recently sold bond proceeds will fund projects currently in progress over the course of the next two fiscal years, with a bond sale planned for the Spring of 2017.

### **Other Funds**

In addition to the General, Capital Outlay and Adult Funds the District operates six additional funds. These include the Child Development Fund (Pre-School), the Cafeteria Fund, Bond Interest and Redemption Fund (County level bond debt payments), Debt Service Fund (COP), Self-Insurance Fund (Property, Liability, Dental and Vision), and Retiree Benefit Fund. These funds all have positive fund balances in the 2014-15 budget.



## **Next Steps**

### **What can we do about the deficit?**

- The deficit has been significantly addressed through the Board Study Sessions
- Board's direction for 6% reserve is now met
- State funding levels have changed since First Interim and are likely to improve with the May Revise – those revisions will be presented in a revised budget action after June due to the timeline for public hearings of the LCAP and Budget
- Diligently work on the enrollment information to get specific information from each Charter School so that we have the best information possible to estimate our budget.
- Monitor site enrollment during the Spring and adjust staffing as needed
- Review new demographic (should be available in April 2015) in case there are any changes to consider for budget development.

### **Budget Development**

The assumptions used to develop the Second Interim Report will be incorporated into the District's budget for 2015-16. The staffing matrixes presented at the Board's Budget Study Session will be used to budget for positions throughout the District. The LCAP with the additions discussed at the Board Study Sessions will also be a building block for the budget as well as the draft LCAP for 2015-16. Public Hearings are scheduled and updates will be provided as new information becomes available.

## **Section 2**

### **SUMMARY OF ALL FUNDS**

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2014-15 SECOND INTERIM**

Schedule 1

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

	GENERAL FUND		SPECIAL REVENUE FUNDS Schedule 2	CAPITAL OUTLAY FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED				
<b>REVENUES</b>						
Local Control Funding Formula	216,832,664	-	216,832,664	-	-	216,832,664
Federal Revenues	-	27,614,599	12,812,560	-	-	40,427,159
Other State Revenues	6,816,696	28,528,703	35,345,399	692,436	-	39,654,758
Other Local Revenues	1,179,750	20,740,795	21,920,545	2,373,645	23,198,943	49,019,786
Total Revenues	224,829,110	76,884,097	301,713,207	3,066,081	23,198,943	345,934,367
<b>EXPENDITURES</b>						
Certificated Salaries	83,663,812	38,527,646	122,191,458	-	-	125,144,116
Classified Salaries	27,259,320	19,303,354	46,562,674	1,850,407	103,944	55,181,435
Employee Benefits	49,210,946	23,653,370	72,864,316	747,266	47,149	77,520,641
Books and Supplies	7,883,426	11,444,727	19,328,153	1,653,657	6,393	27,510,544
Services and Other Operating Expenditures	18,837,403	40,128,768	58,966,171	3,545,099	21,122,922	102,829,598
Capital Outlay	1,244,272	2,845,875	4,090,147	129,040,342	-	133,304,189
Other Outgo	995,352	-	995,352	-	-	995,352
Direct/Indirect Support Costs	(2,738,993)	1,814,123	(924,870)	924,870	-	-
Total Expenditures	186,355,538	137,717,863	324,073,401	152,487,078	21,280,408	522,485,875
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	38,473,572	(60,833,766)	(22,360,194)	(149,420,997)	1,918,535	(176,551,508)
<b>OTHER FINANCING SOURCES AND (USES)</b>						
Interfund Transfers In	-	-	-	-	70,470	1,565,866
Interfund Transfers Out	(1,495,396)	-	(1,495,396)	(70,469)	-	(1,565,865)
Other Sources	-	-	-	135,203,969	-	135,203,969
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	(44,576,896)	44,576,896	-	-	-	-
Total Other Financing Sources and Uses	(46,072,292)	44,576,896	(1,495,396)	135,133,500	70,470	135,203,970
<b>NET CHANGE IN FUND BALANCE</b>	(7,598,720)	(16,256,870)	(23,855,590)	(14,287,497)	1,989,005	(41,347,538)
<b>BEGINNING FUND BALANCE, JULY 1, 2014</b>	21,992,229	23,546,519	45,538,748	112,414,430	79,536,418	257,711,882
<b>PROJECTED ENDING FUND BALANCE JUNE 30, 2015</b>	\$ 14,393,509	\$ 7,289,649	\$ 21,683,158	\$ 98,126,933	\$ 81,525,423	\$ 216,364,344

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2014-15 SECOND INTERIM**

Schedule 2

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

**SPECIAL REVENUE FUNDS**

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
<b>REVENUES</b>						
Revenue Limit Sources	-	-	-	-	-	-
Federal Revenues	455,407	427,153	11,930,000	-	-	12,812,560
Other State Revenues	-	2,766,923	850,000	-	-	3,616,923
Other Local Revenues	309,754	116,899	1,095,000	5,000	-	1,526,653
Total Revenues	765,161	3,310,975	13,875,000	5,000	-	17,956,136

**EXPENDITURES**

Certificated Salaries	1,873,567	1,079,091	-	-	-	2,952,658
Classified Salaries	658,368	962,235	5,043,807	-	-	6,664,410
Employee Benefits	776,185	785,976	2,299,749	-	-	3,861,910
Books and Supplies	384,171	403,173	5,689,997	45,000	-	6,522,341
Services and Other Operating Expenditures	300,016	82,827	445,256	2,717,000	-	3,545,099
Capital Outlay	8,700	-	165,000	-	-	173,700
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	163,495	761,375	-	-	924,870
Total Expenditures	4,001,007	3,476,797	14,405,184	2,762,000	-	24,644,988

**INCREASE OF (DECREASE) IN FUND BALANCE  
RESULTING FROM OPERATIONS**

	(3,235,846)	(165,822)	(530,184)	(2,757,000)	-	(6,688,852)
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**OTHER FINANCING SOURCES AND (USES)**

Interfund Transfers In	1,495,396	-	-	-	-	1,495,396
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	1,495,396	-	-	-	-	1,495,396

**NET CHANGE IN FUND BALANCE**

	(1,740,450)	(165,822)	(530,184)	(2,757,000)	-	(5,193,456)
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**BEGINNING FUND BALANCE, JULY 1, 2014**

	2,065,909	165,822	3,341,286	2,944,101	11,705,168	20,222,286
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**PROJECTED ENDING FUND BALANCE**

<b>JUNE 30, 2015</b>	325,459	-	2,811,102	187,101	11,705,168	15,028,830
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# WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT

Schedule 3

## 2014-15 SECOND INTERIM

### STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

#### CAPITAL OUTLAY FUNDS

	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
Revenue Limit Sources	-	-	-	-	-
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	692,436	-	692,436
Other Local Revenues	204,145	904,000	60,500	1,205,000	2,373,645
Total Revenues	204,145	904,000	752,936	1,205,000	3,066,081

#### EXPENDITURES

Certificated Salaries	-	-	-	-	-
Classified Salaries	1,850,407	-	-	-	1,850,407
Employee Benefits	747,266	-	-	-	747,266
Books and Supplies	1,536,868	-	-	116,789	1,653,657
Services and Other Operating Expenditures	15,668,241	834,475	61	2,692,629	19,195,406
Capital Outlay	82,790,405	216,525	45,060,600	972,812	129,040,342
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	102,593,187	1,051,000	45,060,661	3,782,230	152,487,078

#### INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS

	(102,389,042)	(147,000)	(44,307,725)	(2,577,230)	(149,420,997)
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#### OTHER FINANCING SOURCES AND (USES)

Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	(70,469)	-	-	-	(70,469)
Other Sources	135,070,469	-	-	133,500	135,203,969
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	135,000,000	-	-	133,500	135,133,500

#### NET CHANGE IN FUND BALANCE

	32,610,958	(147,000)	(44,307,725)	(2,443,730)	(14,287,497)
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#### BEGINNING FUND BALANCE, JULY 1, 2014

	59,528,287	3,442,339	44,368,161	5,075,643	112,414,430
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#### PROJECTED ENDING FUND BALANCE

JUNE 30, 2015	92,139,245	3,295,339	60,436	2,631,913	98,126,933
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**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT**  
**2014-15 SECOND INTERIM**

Schedule 4

**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE**

OTHER FUNDS	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPS)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
<b>REVENUES</b>						
Revenue Limit Sources	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-
Other Local Revenues	-	-	-	3,162,552	20,036,391	23,198,943
Total Revenues	-	-	-	3,162,552	20,036,391	23,198,943
<b>EXPENDITURES</b>						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	103,944	-	103,944
Employee Benefits	-	-	-	47,149	-	47,149
Books and Supplies	-	-	-	6,393	-	6,393
Services and Other Operating Expenditures	-	-	-	2,657,122	18,465,800	21,122,922
Capital Outlay	-	-	-	-	-	-
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	-	-	-	2,814,608	18,465,800	21,280,408
<b>INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS</b>	-	-	-	347,944	1,570,591	1,918,535
<b>OTHER FINANCING SOURCES AND (USES)</b>						
Interfund Transfers In	70,470	-	-	-	-	70,470
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	70,470	-	-	-	-	70,470
<b>NET CHANGE IN FUND BALANCE</b>	70,470	-	-	347,944	1,570,591	1,989,005
<b>BEGINNING FUND BALANCE, JULY 1, 2014</b>	60,291,232	1,042,373	1,081	1,279,653	16,922,079	79,536,418
<b>PROJECTED ENDING FUND BALANCE JUNE 30, 2015</b>	60,361,702	1,042,373	1,081	1,627,597	18,492,670	81,525,423

## **Section 3**

# **SECOND INTERIM REPORT PRESENTATION TO THE BOARD OF EDUCATION**

West Contra Costa  
Unified School District  
March 18, 2015



2014-15  
Second Interim Financial Report

1

## Second Interim 2014-15

- Period Ending January 31, 2015
- Updated Information on District Enrollment
- Latest Information from the State
- Utilizing the expenditure budget assumptions described in the Executive Summary and the LCFF Calculator provided by the State
- Information for all funds

2



## Changes since First Interim



- State rate of funding change toward the 8 year target
- Emerging information on the Local Control Funding Formula and Special Education
- Able to maintain 6% Reserve – reduced use of Special Reserve for Operations

3

## Revenue Changes

- State Formulas impact revenue changes
  - First Interim 2015-16 assumes 20.68%
  - Second Interim 2015-16 assumes 32.19%
- Base year funding assumptions for LCFF related to former EIA grant shifts funding between Base and Supplemental Concentration

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## Target Calculations: 2014-15 West Contra Costa Unified

Factors	K-3	4-6	7-8	9-12
Base Grant	\$7,012	\$7,116	\$7,328	\$8,491
Grade Span Adds	\$729			\$221
Supplemental	\$1,168	\$1,073	\$1,105	\$1,314
Concentration	\$790	\$727	\$748	\$889
Targeted Goal	\$9,699	\$8,916	\$9,181	\$10,915

These targets are dependent upon State action each year and are subject to change.  
Full implementation of target funding is anticipated in 2020-21 school year.

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## Funding Estimate: 2014-15 West Contra Costa Unified

- Target total for Base and Supplemental Concentration is \$272,434,658
- ACTUAL Funding Estimate for Base and Supplemental Concentration is \$212,129,619
- This year the District is estimated to receive 78% of the Targeted funding amount.
- The amount attributed between Base and Supplemental Concentration is a formula and not broken out by grade span.

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## Local Control Funding Formula Second Interim

- 2014-15 **target** vs Phase in entitlement calculation

Summary of Funding	2014-15	2015-16	2016-17
Target	\$ 272,434,658	\$ 265,541,788	\$ 266,226,079
Total Phase-In Entitlement *	\$ 212,129,619	\$ 224,377,302	\$ 231,552,520
Base	\$ 192,320,794	\$ 193,842,833	\$ 198,634,444
Supplemental/Concentration	\$ 19,808,825	\$ 30,534,469	\$ 32,918,076
Total Funding	\$ 212,129,619	\$ 224,377,302	\$ 231,552,520
Estimated Percent toward Target	78%	84%	87%

This funding level assumes the State will fund the target "gap"

2014-15 29.15% - 2015-16 32.19% - 2016-17 23.71%

\* Not including Transportation and Target Inst. Grant

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## How far away is our target?

- The LCFF has an 8 year implementation plan
- The 2014-15 Funding Target as of Second Interim is \$272 million
- The 2014-15 Estimated Funding \$212 million  
– **The Funding "Gap" is \$60 million**
- Each year the LCFF base grants are adjusted, but not necessarily funded. That will be a decision of the State Legislature based upon funds available.

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**Multi Year Projection  
Second Interim Report  
Unrestricted General Fund**

	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>
<b>Revenues</b>	\$224,829	\$235,384	\$242,684
<b>Expenses</b>	232,428	239,121	243,427
<b>Deficit Spending</b>	(\$7,599)	(\$3,737)	(\$743)
<b>Use of Special Reserve Transfer (note)</b>	—	—	1,000
<b>Beginning Fund Balance</b>	21,992	14,393	10,656
<b>Use of Fund Balance</b>	(7,599)	(3,737)	(743)
<b>Ending Fund Balance</b>	14,393	10,656	9,913
<b>Required Reserve</b>	9,767	9,397	9,549
<b>Stores &amp; Revolving Cash</b>	300	300	300
<b>Balance</b>	\$4,326	\$959	\$64

Chart in Thousands

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## Multi Year Projection

- 2014-15
  - Will meet 6% reserve with a combination of General and Special Reserve Funds
- 2015-16
  - Will meet 6% reserve with a combination of General and Special Reserve Funds
- 2016-17
  - Will meet 6% reserve with a combination of General and Special Reserve Funds

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## Multi-Year Projection

- Assumptions Used for Multi-Year Projections
- Maintains....
  - Programs currently in place
  - Exception of Grad Tutors – site decision in 2015-16
- Increases
  - Driven costs based on a formulary such as step and column
  - 2015-16 LCAP Supplemental Concentration \$30 million
  - 2016-17 LCAP Supplemental Concentration \$32.9 million
  - Maintenance funding \$4.8 million in accordance with State requirement beginning in 2015-16
- Decreases
  - One time extra costs such as legal fees, election expenses
  - 35 Teaching staff based on estimated decline in enrollment in 2015-16
  - 16 Teaching staff based on estimated decline in enrollment in 2016-17

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## Future Funding Estimates

- There is a higher level of volatility and risk in this funding model
  - Student Demographic Changes
  - Legislative Support must continue over time
  - One-Time State Funding
  - Economic Stability and Growth

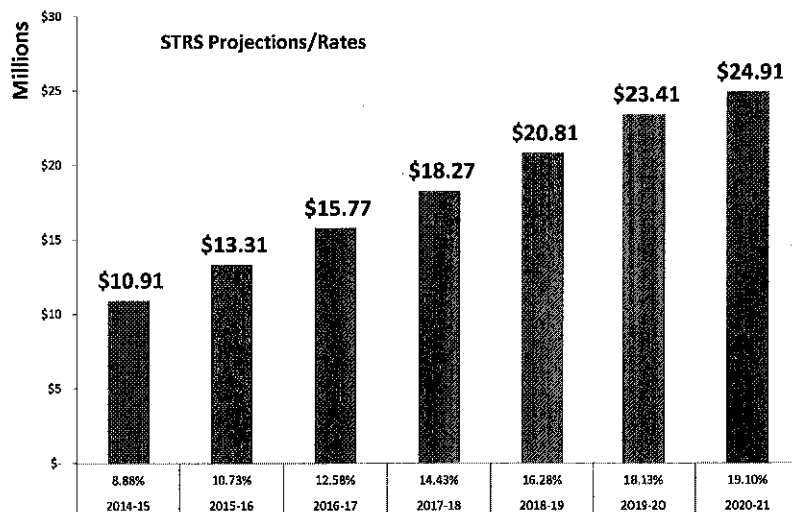
12

## Expense Planning

- The District is deficit spending by an estimated \$7.6 million as of Second Interim
- Salary and Benefit Increases will be requested through bargaining
- Because of low funding over several years, demand is higher than the increased funding
- District must plan to reduce deficit spending

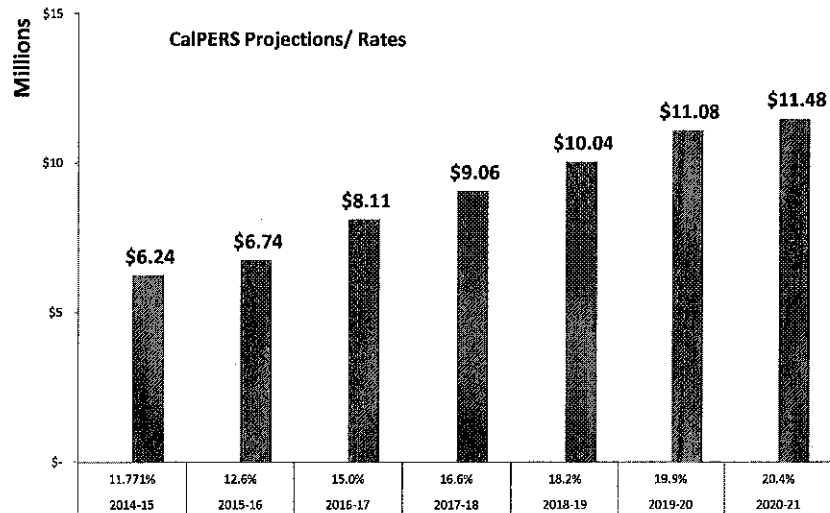
13

## STRS Multi Year Rates



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## CalPERS Multi Year Rates



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## Retirement System Costs

- The increased cost to fund retirement system contributions will be escalating between \$2.5 and \$3 million per year
- This is roughly equivalent to a 1.5% raise for all employees
- The District pays for over 2300 retiree health care plans for those employees who were in a vesting status and/or retired prior to 2010 the annual cost is \$18 million, which rises based upon health care premium rates

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## Structural Deficit

- Defined as having ongoing programs and financial commitments for a given year that exceed that particular year's revenue
- Ending Fund Balance or Special Reserve Funds can be used to address the deficit



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## Structural Deficit



- The Board needs to be aware of the use of one-time funds and prepare plans for reducing commitments as one-time funds are depleted
- 2014-15 the District has planned use of ending fund balance in the amount of \$7.6 million
- 2015-16 the District has planned use of ending fund balance of \$3.7 million
- 2016-17 the District has planned use of Special Reserve of \$1 million and ending fund balance of \$743 thousand

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## Reserves

- 3% Reserve for Economic Uncertainty is the standard for a District our size
- Due to the risk of volatility in funding the Board adopted a 6% reserve target with 3% in the General Fund and 3% in the Special Reserve fund
- With current revenue and expense assumptions that target will be met in 2015-16 and 2016-17
- By way of comparison a monthly payroll cost this school year can be as much as \$12.2 million
- A 3% reserve is \$9.7 million as of Second Interim

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## Special Reserve Summary

	Second Interim
<b>Special Reserve Fund – 17</b>	
<b>Balance June 30, 2014</b>	\$ 11,705,168
2015-16 use of Special Reserve	\$ 0
2016-17 use of Special Reserve	\$ (1,000,000)
<b>Special Reserve Fund Balance Projection June 2017</b>	\$ 10,705,168



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## Fund Review

- Review of Budget Fund Schedules
  - Schedule 2
    - Adult Ed, Child Development, Cafeteria, Deferred Maintenance, Special Reserve
  - Schedule 3
    - Building, Capital Facility, County School Facility, Special Reserve for Capital Outlay
  - All funds are estimated to have positive ending fund and cash balances for 14-15, moving in to the 2015-16 budget year

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## Next Steps



### 2015

- January Governor's January Budget ✓
- January Budget Study Session ✓
- February Governor's Budget Review ✓
- February Budget Study Session ✓
- February-March Town Hall Meetings ✓
- March Second Interim Budget Report ✓
- March District Local Control Accountability Plan (DLCAP) committee Meeting
- April DLCAP Committee Meeting
- May Governor's May Revised Budget
- May Public Hearing for LCAP
- June Adopt 2015-16 Budget and LCAP

Financial reports available on the web

<http://www.wccusd.net/>

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## **Section 4**

# **SECOND INTERIM REPORT STATE FORMS**

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2014-15			
		Board			
		Approved			
		Operating			
		Budget			
		2014-15			
		Actuals to			
		Date			
		2014-15			
		Projected			
Form	Description	Original	Operating	Actuals to	Projected
		Budget	Budget	Date	Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				S
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAl	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	217,641,738.00	216,832,664.00	153,941,168.33	216,832,664.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	45,584.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,848,248.00	6,816,696.00	4,443,199.95	6,816,696.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,175,000.00	1,179,750.00	906,426.94	1,179,750.00	0.00	0.0%
5) TOTAL, REVENUES			223,664,986.00	224,829,110.00	159,336,379.22	224,829,110.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	84,599,506.00	83,663,812.00	44,287,350.16	83,663,812.00	0.00	0.0%
2) Classified Salaries		2000-2999	26,830,943.00	27,259,320.00	15,411,209.70	27,259,320.00	0.00	0.0%
3) Employee Benefits		3000-3999	49,084,415.00	49,210,946.00	26,313,013.67	49,210,946.00	0.00	0.0%
4) Books and Supplies		4000-4999	8,071,226.00	7,883,426.00	4,757,948.85	7,883,426.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,212,118.00	18,837,403.00	7,852,200.37	18,837,403.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,207,000.00	1,244,272.00	294,443.83	1,244,272.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	995,352.00	995,352.00	745,505.95	995,352.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,689,784.00)	(2,738,993.00)	(323,313.63)	(2,738,993.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			184,310,776.00	186,355,538.00	99,338,358.90	186,355,538.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			39,354,210.00	38,473,572.00	59,998,020.32	38,473,572.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,495,396.00	1,495,396.00	0.00	1,495,396.00	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	(43,389,758.00)	(44,576,896.00)	467.60	(44,576,896.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(44,885,154.00)	(46,072,292.00)	467.60	(46,072,292.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,530,944.00)	(7,598,720.00)	59,998,487.92	(7,598,720.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,992,229.02	21,992,229.02		21,992,229.02	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)			21,992,229.02	21,992,229.02		21,992,229.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,992,229.02	21,992,229.02		21,992,229.02		
2) Ending Balance, June 30 (E + F1e)			16,461,285.02	14,393,509.02		14,393,509.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,450,000.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,159,724.00	9,767,064.00		9,767,064.00		
Unassigned/Unappropriated Amount		9790	5,551,561.02	4,326,445.02		4,326,445.02		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment		8011	132,428,408.00	122,252,189.00	71,104,178.75	122,252,189.00	0.00	0.0%
State Aid - Current Year								
Education Protection Account State Aid - Current Year		8012	27,459,881.00	32,773,230.00	16,556,427.00	32,773,230.00	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	696,253.00	620,051.00	314,322.85	620,051.00	0.00	0.0%
Timber Yield Tax		8022	0.00	1.00	0.00	1.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	3,762.00	3,504.79	3,762.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	53,409,321.00	56,333,383.00	58,717,864.90	56,333,383.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,716,022.00	2,517,734.00	2,321,391.18	2,517,734.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	928,204.00	1,799,851.00	1,874,848.25	1,799,851.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,140,145.00	5,234,242.00	5,234,242.38	5,234,242.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	128,688.00	879,601.00	186,467.72	879,601.00	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%
<b>Subtotal, LCFF Sources</b>			<b>221,906,922.00</b>	<b>222,414,044.00</b>	<b>156,313,247.82</b>	<b>222,414,044.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
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	(4,265,184.00)	(5,581,380.00)	(2,372,079.49)	(5,581,380.00)	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%
<b>TOTAL, LCFF SOURCES</b>			<b>217,641,738.00</b>	<b>216,832,664.00</b>	<b>153,941,168.33</b>	<b>216,832,664.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	45,584.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	45,584.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,002,720.00	2,887,608.00	2,699,119.00	2,887,608.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,845,528.00	3,929,088.00	1,160,961.98	3,929,088.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	583,118.97	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			4,848,248.00	6,816,696.00	4,443,199.95	6,816,696.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	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	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	75,000.00	75,000.00	210,516.24	75,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	64,326.65	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,000,000.00	1,004,750.00	631,584.05	1,004,750.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,175,000.00</b>	<b>1,179,750.00</b>	<b>906,426.94</b>	<b>1,179,750.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>223,664,986.00</b>	<b>224,829,110.00</b>	<b>159,336,379.22</b>	<b>224,829,110.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	72,070,433.00	71,147,261.00	37,509,614.32	71,147,261.00	0.00	0.0%
Certificated Pupll Support Salaries		1200	1,523,664.00	1,752,780.00	890,268.61	1,752,780.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,683,666.00	9,673,384.00	5,308,403.41	9,673,384.00	0.00	0.0%
Other Certificated Salaries		1900	1,321,743.00	1,090,387.00	579,063.82	1,090,387.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>84,599,506.00</b>	<b>83,663,812.00</b>	<b>44,287,350.16</b>	<b>83,663,812.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,441,963.00	2,021,459.00	1,001,695.44	2,021,459.00	0.00	0.0%
Classified Support Salaries		2200	10,484,498.00	10,413,504.00	5,983,691.07	10,413,504.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,424,006.00	2,584,992.00	1,473,504.29	2,584,992.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,024,061.00	10,069,328.00	5,717,083.82	10,069,328.00	0.00	0.0%
Other Classified Salaries		2900	1,456,415.00	2,170,037.00	1,235,235.08	2,170,037.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>26,830,943.00</b>	<b>27,259,320.00</b>	<b>15,411,209.70</b>	<b>27,259,320.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,859,648.00	7,311,738.00	3,881,533.17	7,311,738.00	0.00	0.0%
PERS		3201-3202	3,102,555.00	3,206,558.00	1,595,840.08	3,206,558.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,252,901.00	3,307,889.00	1,748,534.16	3,307,889.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,978,260.00	18,069,276.00	9,894,096.17	18,069,276.00	0.00	0.0%
Unemployment Insurance		3501-3502	55,162.00	55,201.00	29,381.92	55,201.00	0.00	0.0%
Workers' Compensation		3601-3602	3,253,086.00	3,258,216.00	1,781,726.97	3,258,216.00	0.00	0.0%
OPEB, Allocated		3701-3702	12,910,573.00	13,258,380.00	6,950,443.67	13,258,380.00	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	672,230.00	743,688.00	431,457.53	743,688.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>49,084,415.00</b>	<b>49,210,946.00</b>	<b>26,313,013.67</b>	<b>49,210,946.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,000,000.00	3,000,000.00	2,691,401.58	3,000,000.00	0.00	0.0%
Books and Other Reference Materials		4200	150,000.00	150,000.00	83,875.97	150,000.00	0.00	0.0%
Materials and Supplies		4300	4,841,526.00	4,276,129.00	1,656,618.37	4,276,129.00	0.00	0.0%
Noncapitalized Equipment		4400	79,700.00	457,297.00	326,052.93	457,297.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>8,071,226.00</b>	<b>7,883,426.00</b>	<b>4,757,948.85</b>	<b>7,883,426.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	1,530,252.00	2,267,298.00	540,411.67	2,267,298.00	0.00	0.0%
Travel and Conferences		5200	247,894.00	295,511.00	94,973.14	295,511.00	0.00	0.0%
Dues and Memberships		5300	76,500.00	83,982.00	73,471.74	83,982.00	0.00	0.0%
Insurance		5400-5450	1,603,452.00	1,603,452.00	801,726.00	1,603,452.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,610,000.00	5,610,000.00	2,971,473.00	5,610,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,138,181.00	1,340,740.00	416,065.40	1,340,740.00	0.00	0.0%
Transfers of Direct Costs		5710	(6,800,000.00)	(6,000,000.00)	(3,000,000.00)	(6,000,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,000.00	11,021.00	0.00	11,021.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,920,239.00	12,741,092.00	5,593,378.22	12,741,092.00	0.00	0.0%
Communications		5900	882,600.00	884,307.00	360,701.20	884,307.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,212,118.00</b>	<b>18,837,403.00</b>	<b>7,852,200.37</b>	<b>18,837,403.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	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	1,207,000.00	1,244,272.00	294,443.83	1,244,272.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>1,207,000.00</b>	<b>1,244,272.00</b>	<b>294,443.83</b>	<b>1,244,272.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	65,000.00	65,000.00	0.00	65,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	375,352.00	375,352.00	190,505.95	375,352.00	0.00	0.0%
Other Debt Service - Principal		7439	555,000.00	555,000.00	555,000.00	555,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>995,352.00</b>	<b>995,352.00</b>	<b>745,505.95</b>	<b>995,352.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,224,779.00)	(1,814,123.00)	(254,309.48)	(1,814,123.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(465,005.00)	(924,870.00)	(69,004.15)	(924,870.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,689,784.00)</b>	<b>(2,738,993.00)</b>	<b>(323,313.63)</b>	<b>(2,738,993.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>184,310,776.00</b>	<b>186,355,538.00</b>	<b>99,338,358.90</b>	<b>186,355,538.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,495,396.00	1,495,396.00	0.00	1,495,396.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,495,396.00	1,495,396.00	0.00	1,495,396.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(43,389,758.00)	(44,576,896.00)	467.60	(44,576,896.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(43,389,758.00)	(44,576,896.00)	467.60	(44,576,896.00)	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(44,885,154.00)	(46,072,292.00)	467.60	(46,072,292.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,208,843.00	27,614,599.00	7,535,357.80	27,614,599.00	0.00	0.0%
3) Other State Revenue		8300-8599	26,983,934.00	28,528,703.00	15,276,207.87	28,528,703.00	0.00	0.0%
4) Other Local Revenue		8600-8799	19,649,756.00	20,740,795.00	16,980,414.90	20,740,795.00	0.00	0.0%
5) TOTAL, REVENUES			67,842,533.00	76,884,097.00	39,791,980.57	76,884,097.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	33,890,275.00	38,527,646.00	19,746,739.28	38,527,646.00	0.00	0.0%
2) Classified Salaries		2000-2999	18,330,077.00	19,303,354.00	10,501,409.96	19,303,354.00	0.00	0.0%
3) Employee Benefits		3000-3999	23,249,562.00	23,653,370.00	11,985,044.34	23,653,370.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,667,830.00	11,444,727.00	1,967,944.68	11,444,727.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	29,394,948.00	40,128,768.00	14,189,746.85	40,128,768.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,760,483.00	2,845,875.00	156,399.00	2,845,875.00	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	1,224,779.00	1,814,123.00	254,309.48	1,814,123.00	0.00	0.0%
9) TOTAL, EXPENDITURES			119,517,954.00	137,717,863.00	58,801,593.59	137,717,863.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(51,675,421.00)	(60,833,766.00)	(19,009,613.02)	(60,833,766.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	43,389,758.00	44,576,896.00	(467.60)	44,576,896.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			43,389,758.00	44,576,896.00	(467.60)	44,576,896.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(8,285,663.00)	(16,256,870.00)	(19,010,080.62)	(16,256,870.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,546,518.89	23,546,521.36		23,546,521.36	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,546,518.89	23,546,521.36		23,546,521.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,546,518.89	23,546,521.36		23,546,521.36		
2) Ending Balance, June 30 (E + F1e)			15,260,855.89	7,289,651.36		7,289,651.36		
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	15,260,858.68	7,289,651.98		7,289,651.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(2.79)	(0.62)		(0.62)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,544,648.00	5,731,314.00	0.00	5,731,314.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,258,307.00	1,497,146.00	217,391.44	1,497,146.00	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	5,993,182.00	8,533,550.00	4,267,134.00	8,533,550.00	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	1,396,948.00	2,746,720.00	498,369.39	2,746,720.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	83,046.00	55,675.83	83,046.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,205,780.00	1,806,087.00	404,910.71	1,806,087.00	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%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	4,216,445.00	5,252,788.00	1,439,931.21	5,252,788.00	0.00	0.0%
Other No Child Left Behind		8290	255,067.00	272,812.00	0.00	272,812.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	118,752.00	183,331.00	0.00	183,331.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	1,219,713.00	1,507,805.00	651,945.22	1,507,805.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	21,208,843.00	27,614,599.00	7,535,357.80	27,614,599.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>								
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/IP 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	18,094,476.00	18,094,476.00	9,678,435.25	18,094,476.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	915,602.00	1,043,664.00	116,355.92	1,043,664.00	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	3,573,129.00	3,573,130.00	2,322,533.97	3,573,130.00	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	1,419,229.00	1,834,490.00	1,467,593.00	1,834,490.00	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	2,981,498.00	3,982,943.00	1,691,289.73	3,982,943.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			26,983,934.00	28,528,703.00	15,276,207.87	28,528,703.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	9,800,000.00	9,800,000.00	9,699,098.20	9,800,000.00	0.00	0.0%
Other		8622	5,500,000.00	5,590,548.00	5,532,542.88	5,590,548.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	59,692.00	59,692.00	15,096.00	59,692.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,290,064.00	5,290,555.00	1,733,677.82	5,290,555.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>19,649,756.00</b>	<b>20,740,795.00</b>	<b>16,980,414.90</b>	<b>20,740,795.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>67,842,533.00</b>	<b>76,884,097.00</b>	<b>39,791,980.57</b>	<b>76,884,097.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	21,378,274.00	25,300,637.00	13,171,031.75	25,300,637.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,414,127.00	5,431,495.00	2,986,258.08	5,431,495.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,873,300.00	2,082,736.00	982,444.80	2,082,736.00	0.00	0.0%
Other Certificated Salaries		1900	5,224,574.00	5,712,778.00	2,607,004.65	5,712,778.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>33,890,275.00</b>	<b>38,527,646.00</b>	<b>19,746,739.28</b>	<b>38,527,646.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	10,307,407.00	10,728,314.00	5,805,644.02	10,728,314.00	0.00	0.0%
Classified Support Salaries		2200	4,796,799.00	5,120,577.00	2,756,977.80	5,120,577.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	584,097.00	600,726.00	294,255.81	600,726.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,843,589.00	1,945,723.00	1,078,843.45	1,945,723.00	0.00	0.0%
Other Classified Salaries		2900	798,185.00	908,014.00	565,889.08	908,014.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>18,330,077.00</b>	<b>19,303,354.00</b>	<b>10,501,409.96</b>	<b>19,303,354.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,709,389.00	3,338,422.00	1,655,778.76	3,338,422.00	0.00	0.0%
PERS		3201-3202	2,120,819.00	2,209,768.00	1,094,594.16	2,209,768.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,922,224.00	2,073,866.00	1,072,092.04	2,073,866.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,317,829.00	7,827,897.00	4,173,461.08	7,827,897.00	0.00	0.0%
Unemployment Insurance		3501-3502	29,756.00	32,817.00	14,962.14	32,817.00	0.00	0.0%
Workers' Compensation		3601-3602	1,548,356.00	1,727,572.00	903,198.85	1,727,572.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,171,842.00	5,997,790.00	2,830,010.84	5,997,790.00	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	429,347.00	445,238.00	240,946.47	445,238.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>23,249,562.00</b>	<b>23,653,370.00</b>	<b>11,985,044.34</b>	<b>23,653,370.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	192,852.00	195,061.00	(6,800.46)	195,061.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	5,105.00	(21,813.74)	5,105.00	0.00	0.0%
Materials and Supplies		4300	10,212,831.00	10,059,406.00	1,421,301.75	10,059,406.00	0.00	0.0%
Noncapitalized Equipment		4400	262,147.00	1,185,155.00	575,257.13	1,185,155.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>10,667,830.00</b>	<b>11,444,727.00</b>	<b>1,967,944.68</b>	<b>11,444,727.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,646,450.00	6,802,925.00	991,278.44	6,802,925.00	0.00	0.0%
Travel and Conferences		5200	171,137.00	714,651.00	263,688.64	714,651.00	0.00	0.0%
Dues and Memberships		5300	78,300.00	113,740.00	37,418.95	113,740.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,952,130.00	2,481,554.00	960,146.85	2,481,554.00	0.00	0.0%
Transfers of Direct Costs		5710	6,800,000.00	6,000,000.00	3,000,000.00	6,000,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	27,000.00	95,381.00	2,900.00	95,381.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,609,403.00	23,749,003.00	8,911,338.87	23,749,003.00	0.00	0.0%
Communications		5900	10,528.00	71,514.00	22,975.10	71,514.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>29,394,948.00</b>	<b>40,128,768.00</b>	<b>14,189,746.85</b>	<b>40,128,768.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,686,483.00	2,681,227.00	108,385.00	2,681,227.00	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	74,000.00	164,648.00	48,014.00	164,648.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>2,760,483.00</b>	<b>2,845,875.00</b>	<b>156,399.00</b>	<b>2,845,875.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,224,779.00	1,814,123.00	254,309.48	1,814,123.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>1,224,779.00</b>	<b>1,814,123.00</b>	<b>254,309.48</b>	<b>1,814,123.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>119,517,954.00</b>	<b>137,717,863.00</b>	<b>58,801,593.59</b>	<b>137,717,863.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	43,389,758.00	44,576,896.00	(467.60)	44,576,896.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			43,389,758.00	44,576,896.00	(467.60)	44,576,896.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			43,389,758.00	44,576,896.00	(467.60)	44,576,896.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	217,641,738.00	216,832,664.00	153,941,168.33	216,832,664.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,208,843.00	27,614,599.00	7,580,941.80	27,614,599.00	0.00	0.0%
3) Other State Revenue		8300-8599	31,832,182.00	35,345,399.00	19,719,407.82	35,345,399.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,824,756.00	21,920,545.00	17,886,841.84	21,920,545.00	0.00	0.0%
5) TOTAL, REVENUES			291,507,519.00	301,713,207.00	199,128,359.79	301,713,207.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	118,489,781.00	122,191,458.00	64,034,089.44	122,191,458.00	0.00	0.0%
2) Classified Salaries		2000-2999	45,161,020.00	46,562,674.00	25,912,619.66	46,562,674.00	0.00	0.0%
3) Employee Benefits		3000-3999	72,333,977.00	72,864,316.00	38,298,058.01	72,864,316.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,739,056.00	19,328,153.00	6,725,893.53	19,328,153.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	44,607,066.00	58,966,171.00	22,041,947.22	58,966,171.00	0.00	0.0%
6) Capital Outlay		6000-6999	3,967,483.00	4,090,147.00	450,842.83	4,090,147.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	995,352.00	995,352.00	745,505.95	995,352.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(465,005.00)	(924,870.00)	(69,004.15)	(924,870.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			303,828,730.00	324,073,401.00	158,139,952.49	324,073,401.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(12,321,211.00)	(22,360,194.00)	40,988,407.30	(22,360,194.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,495,396.00	1,495,396.00	0.00	1,495,396.00	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			(1,495,396.00)	(1,495,396.00)	0.00	(1,495,396.00)		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(13,816,607.00)	(23,855,590.00)	40,988,407.30	(23,855,590.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,538,747.91	45,538,750.38		45,538,750.38	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)			45,538,747.91	45,538,750.38		45,538,750.38		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,538,747.91	45,538,750.38		45,538,750.38		
2) Ending Balance, June 30 (E + F1e)			31,722,140.91	21,683,160.38		21,683,160.38		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,260,858.68	7,289,651.98		7,289,651.98		
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	1,450,000.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	9,159,724.00	9,767,064.00		9,767,064.00		
Unassigned/Unappropriated Amount		9790	5,551,558.23	4,326,444.40		4,326,444.40		

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<b>LCFF SOURCES</b>								
Principal Apportionment		8011	132,428,408.00	122,252,189.00	71,104,178.75	122,252,189.00	0.00	0.0%
State Aid - Current Year		8012	27,459,881.00	32,773,230.00	16,556,427.00	32,773,230.00	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	696,253.00	620,051.00	314,322.85	620,051.00	0.00	0.0%
Tax Relief Subventions		8022	0.00	1.00	0.00	1.00	0.00	0.0%
Homeowners' Exemptions		8029	0.00	3,762.00	3,504.79	3,762.00	0.00	0.0%
Timber Yield Tax		8041	53,409,321.00	56,333,383.00	58,717,864.90	56,333,383.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8042	2,716,022.00	2,517,734.00	2,321,391.18	2,517,734.00	0.00	0.0%
County & District Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Secured Roll Taxes		8044	928,204.00	1,799,851.00	1,874,848.25	1,799,851.00	0.00	0.0%
Unsecured Roll Taxes		8045	4,140,145.00	5,234,242.00	5,234,242.38	5,234,242.00	0.00	0.0%
Prior Years' Taxes		8047	128,688.00	879,601.00	186,467.72	879,601.00	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								
Other In-Lieu Taxes								
Less: Non-LCFF (50%) Adjustment								
Subtotal, LCFF Sources			221,906,922.00	222,414,044.00	156,313,247.82	222,414,044.00	0.00	0.0%
<b>LCFF Transfers</b>								
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	(4,265,184.00)	(5,581,380.00)	(2,372,079.49)	(5,581,380.00)	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			217,641,738.00	216,832,664.00	153,941,168.33	216,832,664.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,544,648.00	5,731,314.00	0.00	5,731,314.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,258,307.00	1,497,146.00	217,391.44	1,497,146.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	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	5,993,182.00	8,533,550.00	4,267,134.00	8,533,550.00	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	1,396,949.00	2,746,720.00	498,369.39	2,746,720.00	0.00	0.0%

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NCLB: Title III, Immigration Education Program	4201	8290	0.00	83,046.00	55,675.83	83,046.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	1,205,780.00	1,806,087.00	404,910.71	1,806,087.00	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%
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290	4,216,445.00	5,252,788.00	1,439,931.21	5,252,788.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	255,067.00	272,812.00	0.00	272,812.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	118,752.00	183,331.00	0.00	183,331.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,219,713.00	1,507,805.00	697,529.22	1,507,805.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>21,208,843.00</b>	<b>27,614,599.00</b>	<b>7,580,941.80</b>	<b>27,614,599.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	18,094,476.00	18,094,476.00	9,678,435.25	18,094,476.00	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	1,002,720.00	2,887,608.00	2,699,119.00	2,887,608.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	4,761,130.00	4,972,752.00	1,277,317.90	4,972,752.00	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	3,573,129.00	3,573,130.00	2,322,533.97	3,573,130.00	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	1,419,229.00	1,834,490.00	1,467,593.00	1,834,490.00	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	2,981,498.00	3,982,943.00	2,274,408.70	3,982,943.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>31,832,182.00</b>	<b>35,345,399.00</b>	<b>19,719,407.82</b>	<b>35,345,399.00</b>	<b>0.00</b>	<b>0.0%</b>



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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	9,800,000.00	9,800,000.00	9,699,098.20	9,800,000.00	0.00	0.0%
Other		8622	5,500,000.00	5,590,548.00	5,532,542.88	5,590,548.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	134,692.00	134,692.00	225,612.24	134,692.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	64,326.65	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	5,290,064.00	6,295,305.00	2,365,261.87	6,295,305.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,824,756.00</b>	<b>21,920,545.00</b>	<b>17,886,841.84</b>	<b>21,920,545.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>291,507,519.00</b>	<b>301,713,207.00</b>	<b>199,128,359.79</b>	<b>301,713,207.00</b>	<b>0.00</b>	<b>0.0%</b>

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<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	93,448,707.00	96,447,898.00	50,680,646.07	96,447,898.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	6,937,791.00	7,184,275.00	3,876,526.69	7,184,275.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	11,556,966.00	11,756,120.00	6,290,848.21	11,756,120.00	0.00	0.0%
Other Certificated Salaries		1900	6,546,317.00	6,803,165.00	3,186,068.47	6,803,165.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>118,489,781.00</b>	<b>122,191,458.00</b>	<b>64,034,089.44</b>	<b>122,191,458.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	12,749,370.00	12,749,773.00	6,807,339.46	12,749,773.00	0.00	0.0%
Classified Support Salaries		2200	15,281,297.00	15,534,081.00	8,740,668.87	15,534,081.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,008,103.00	3,185,718.00	1,767,759.90	3,185,718.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,867,650.00	12,015,051.00	6,795,727.27	12,015,051.00	0.00	0.0%
Other Classified Salaries		2900	2,254,600.00	3,078,051.00	1,801,124.16	3,078,051.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>45,161,020.00</b>	<b>46,562,674.00</b>	<b>25,912,619.66</b>	<b>46,562,674.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,569,037.00	10,650,160.00	5,537,311.93	10,650,160.00	0.00	0.0%
PERS		3201-3202	5,223,374.00	5,416,326.00	2,690,434.24	5,416,326.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,175,125.00	5,381,755.00	2,820,626.20	5,381,755.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	27,296,089.00	25,897,173.00	14,067,557.25	25,897,173.00	0.00	0.0%
Unemployment Insurance		3501-3502	84,918.00	88,018.00	44,344.06	88,018.00	0.00	0.0%
Workers' Compensation		3601-3602	4,801,442.00	4,985,788.00	2,684,925.82	4,985,788.00	0.00	0.0%
OPEB, Allocated		3701-3702	19,082,415.00	19,256,170.00	9,780,454.51	19,256,170.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,101,577.00	1,188,926.00	672,404.00	1,188,926.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>72,333,977.00</b>	<b>72,864,316.00</b>	<b>38,298,058.01</b>	<b>72,864,316.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	3,192,852.00	3,195,061.00	2,684,601.12	3,195,061.00	0.00	0.0%
Books and Other Reference Materials		4200	150,000.00	155,105.00	62,062.23	155,105.00	0.00	0.0%
Materials and Supplies		4300	15,054,357.00	14,335,535.00	3,077,920.12	14,335,535.00	0.00	0.0%
Noncapitalized Equipment		4400	341,847.00	1,642,452.00	901,310.06	1,642,452.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,739,056.00</b>	<b>19,328,153.00</b>	<b>6,725,893.53</b>	<b>19,328,153.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	5,176,702.00	9,070,223.00	1,531,890.11	9,070,223.00	0.00	0.0%
Travel and Conferences		5200	419,031.00	1,010,162.00	358,661.78	1,010,162.00	0.00	0.0%
Dues and Memberships		5300	154,800.00	197,722.00	110,890.69	197,722.00	0.00	0.0%
Insurance		5400-5450	1,603,452.00	1,603,452.00	801,726.00	1,603,452.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,710,000.00	5,710,000.00	2,971,473.00	5,710,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,090,311.00	3,822,294.00	1,376,212.25	3,822,294.00	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	30,000.00	106,402.00	2,900.00	106,402.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,529,642.00	36,490,095.00	14,504,717.09	36,490,095.00	0.00	0.0%
Communications		5900	893,128.00	955,821.00	383,676.30	955,821.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>44,607,066.00</b>	<b>58,966,171.00</b>	<b>22,041,947.22</b>	<b>58,966,171.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,686,483.00	2,681,227.00	108,385.00	2,681,227.00	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	1,281,000.00	1,408,920.00	342,457.83	1,408,920.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>3,967,483.00</b>	<b>4,090,147.00</b>	<b>450,842.83</b>	<b>4,090,147.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	65,000.00	65,000.00	0.00	65,000.00	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	375,352.00	375,352.00	190,505.95	375,352.00	0.00	0.0%
Other Debt Service - Principal		7439	555,000.00	555,000.00	555,000.00	555,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>995,352.00</b>	<b>995,352.00</b>	<b>745,505.95</b>	<b>995,352.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(465,005.00)	(924,870.00)	(69,004.15)	(924,870.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(465,005.00)</b>	<b>(924,870.00)</b>	<b>(69,004.15)</b>	<b>(924,870.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>303,828,730.00</b>	<b>324,073,401.00</b>	<b>158,139,952.49</b>	<b>324,073,401.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,495,396.00	1,495,396.00	0.00	1,495,396.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,495,396.00	1,495,396.00	0.00	1,495,396.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,495,396.00)	(1,495,396.00)	0.00	(1,495,396.00)	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Projected Year Totals</b>
5640	Medi-Cal Billing Option	1,672,690.77
6010	After School Education and Safety (ASES)	0.19
6300	Lottery: Instructional Materials	3,003,405.47
6500	Special Education	0.55
7400	Quality Education Investment Act	0.17
8150	Ongoing & Major Maintenance Account (RM,	131,741.76
9010	Other Restricted Local	2,481,813.07
Total, Restricted Balance		7,289,651.98

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	346,560.00	455,407.00	59,575.00	455,407.00	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	299,754.00	309,754.00	100,259.80	309,754.00	0.00	0.0%
5) TOTAL REVENUES			646,314.00	765,161.00	159,834.80	765,161.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,455,104.00	1,873,567.00	707,417.36	1,873,567.00	0.00	0.0%
2) Classified Salaries		2000-2999	524,439.00	658,388.00	436,116.77	658,388.00	0.00	0.0%
3) Employee Benefits		3000-3999	622,425.00	776,185.00	320,669.12	776,185.00	0.00	0.0%
4) Books and Supplies		4000-4999	399,090.00	384,171.25	80,102.64	384,171.25	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	184,035.00	300,015.75	124,434.72	300,015.75	0.00	0.0%
6) Capital Outlay		6000-6999	8,700.00	8,700.00	0.00	8,700.00	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			3,193,793.00	4,001,007.00	1,668,740.61	4,001,007.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,547,479.00)	(3,235,846.00)	(1,508,905.81)	(3,235,846.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,495,396.00	1,495,396.00	0.00	1,495,396.00	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			1,495,396.00	1,495,396.00	0.00	1,495,396.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,052,083.00)	(1,740,450.00)	(1,508,905.81)	(1,740,450.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,065,909.26	2,065,909.26		2,065,909.26	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)			2,065,909.26	2,065,909.26		2,065,909.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,909.26	2,065,909.26		2,065,909.26		
2) Ending Balance, June 30 (E + F1e)			1,013,826.26	325,459.26		325,459.26		
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	12,200.05	10,000.05		10,000.05		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,001,626.21	315,459.21		315,459.21		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	10,017.00	10,832.00	0.00	10,832.00	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	336,543.00	444,575.00	59,575.00	444,575.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			346,560.00	455,407.00	59,575.00	455,407.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	1,601.51	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	200,000.00	200,000.00	77,889.51	200,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	99,754.00	109,754.00	20,768.78	109,754.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			299,754.00	309,754.00	100,259.80	309,754.00	0.00	0.0%
TOTAL REVENUES			646,314.00	765,161.00	159,834.80	765,161.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,340,287.00	1,643,367.00	591,756.79	1,643,367.00	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	114,817.00	216,870.00	113,637.82	216,870.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	13,330.00	2,022.75	13,330.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,455,104.00</b>	<b>1,873,567.00</b>	<b>707,417.36</b>	<b>1,873,567.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	122,462.00	109,393.00	69,236.86	109,393.00	0.00	0.0%
Classified Support Salaries		2200	93,760.00	108,646.00	67,578.05	108,646.00	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	308,227.00	373,171.00	238,250.01	373,171.00	0.00	0.0%
Other Classified Salaries		2900	0.00	69,158.00	61,051.85	69,158.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>524,439.00</b>	<b>658,368.00</b>	<b>436,116.77</b>	<b>658,368.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	120,047.00	166,954.00	48,027.80	166,954.00	0.00	0.0%
PERS		3201-3202	61,733.00	70,765.00	32,930.93	70,765.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	81,222.00	81,510.00	41,806.23	81,510.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	194,786.00	231,696.00	102,367.32	231,696.00	0.00	0.0%
Unemployment Insurance		3501-3502	991.00	1,303.00	575.06	1,303.00	0.00	0.0%
Workers' Compensation		3601-3602	59,578.00	77,861.00	34,182.78	77,861.00	0.00	0.0%
OPEB, Allocated		3701-3702	118,668.00	140,696.00	57,629.00	140,696.00	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	5,400.00	5,400.00	3,150.00	5,400.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>622,425.00</b>	<b>776,185.00</b>	<b>320,669.12</b>	<b>776,185.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	380,648.00	318,449.25	52,988.93	318,449.25	0.00	0.0%
Noncapitalized Equipment		4400	18,442.00	65,722.00	27,113.71	65,722.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>399,090.00</b>	<b>384,171.25</b>	<b>80,102.64</b>	<b>384,171.25</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	4,925.00	37,367.00	8,140.04	37,367.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	86,000.00	86,000.00	43,000.00	86,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	42,100.00	42,100.00	29,352.53	42,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	10,250.00	0.00	10,250.00	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	23,124.00	96,412.75	25,556.60	96,412.75	0.00	0.0%
Communications		5900	27,886.00	27,886.00	18,385.55	27,886.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>184,035.00</b>	<b>300,015.75</b>	<b>124,434.72</b>	<b>300,015.75</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	8,700.00	8,700.00	0.00	8,700.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>8,700.00</b>	<b>8,700.00</b>	<b>0.00</b>	<b>8,700.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,193,793.00</b>	<b>4,001,007.00</b>	<b>1,668,740.61</b>	<b>4,001,007.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,495,396.00	1,495,396.00	0.00	1,495,396.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,495,396.00	1,495,396.00	0.00	1,495,396.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,495,396.00	1,495,396.00	0.00	1,495,396.00		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
3905	Adult Education: Adult Basic Education & ESL	0.09
3913	Adult Education: Adult Secondary Education	0.01
9010	Other Restricted Local	9,999.95
Total, Restricted Balance		<u>10,000.05</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	400,000.00	427,153.00	27,152.67	427,153.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,455,394.00	2,766,923.00	1,114,686.72	2,766,923.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,000.00	116,899.00	17,658.75	116,899.00	0.00	0.0%
5) TOTAL REVENUES			2,970,394.00	3,310,975.00	1,159,498.14	3,310,975.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,051,762.00	1,079,091.00	564,294.92	1,079,091.00	0.00	0.0%
2) Classified Salaries		2000-2999	952,818.00	962,235.00	525,977.82	962,235.00	0.00	0.0%
3) Employee Benefits		3000-3999	777,589.00	785,976.00	426,630.43	785,976.00	0.00	0.0%
4) Books and Supplies		4000-4999	97,662.00	403,173.00	58,071.13	403,173.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,000.00	82,827.00	34,571.50	82,827.00	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	106,583.00	163,495.00	69,004.15	163,495.00	0.00	0.0%
9) TOTAL EXPENDITURES			3,006,394.00	3,476,797.00	1,676,549.95	3,476,797.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(36,000.00)	(165,822.00)	(517,051.81)	(165,822.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(36,000.00)	(165,822.00)	(517,051.81)	(165,822.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	165,822.01	165,822.01		165,822.01	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)			165,822.01	165,822.01		165,822.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			165,822.01	165,822.01		165,822.01		
2) Ending Balance, June 30 (E + F1e)			129,822.01	0.01		0.01		
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	46,006.00	0.54		0.54		
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	83,816.01	0.01		0.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.54)		(0.54)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	400,000.00	427,153.00	27,152.67	427,153.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>400,000.00</b>	<b>427,153.00</b>	<b>27,152.67</b>	<b>427,153.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,455,394.00	2,766,923.00	1,114,686.72	2,766,923.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>2,455,394.00</b>	<b>2,766,923.00</b>	<b>1,114,686.72</b>	<b>2,766,923.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	251.11	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	115,000.00	115,000.00	15,508.80	115,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,899.00	1,899.04	1,899.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>115,000.00</b>	<b>116,899.00</b>	<b>17,658.75</b>	<b>116,899.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>2,970,394.00</b>	<b>3,310,975.00</b>	<b>1,159,498.14</b>	<b>3,310,975.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	942,697.00	970,026.00	501,826.48	970,026.00	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	57,365.00	57,365.00	33,462.38	57,365.00	0.00	0.0%
Other Certificated Salaries		1900	51,700.00	51,700.00	29,006.06	51,700.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,051,762.00</b>	<b>1,079,091.00</b>	<b>564,294.92</b>	<b>1,079,091.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	737,127.00	744,911.00	396,233.52	744,911.00	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	176,919.00	176,919.00	105,531.50	176,919.00	0.00	0.0%
Other Classified Salaries		2900	38,772.00	40,405.00	24,212.80	40,405.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>952,818.00</b>	<b>962,235.00</b>	<b>525,977.82</b>	<b>962,235.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	86,778.00	92,347.00	49,974.15	92,347.00	0.00	0.0%
PERS		3201-3202	109,976.00	110,799.00	55,744.66	110,799.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	87,052.00	87,972.00	46,356.05	87,972.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	229,970.00	230,086.00	129,075.87	230,086.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,022.00	1,042.00	543.94	1,042.00	0.00	0.0%
Workers' Compensation		3601-3602	69,401.00	60,498.00	32,569.48	60,498.00	0.00	0.0%
OPEB, Allocated		3701-3702	189,870.00	189,732.00	104,491.28	189,732.00	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	13,500.00	13,500.00	7,875.00	13,500.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>777,569.00</b>	<b>785,976.00</b>	<b>426,630.43</b>	<b>785,976.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	97,662.00	385,231.00	47,101.07	385,231.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	17,942.00	8,970.06	17,942.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>97,662.00</b>	<b>403,173.00</b>	<b>56,071.13</b>	<b>403,173.00</b>	<b>0.00</b>	<b>0.0%</b>



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

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	0.54
Total, Restricted Balance		0.54

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,930,000.00	11,930,000.00	5,041,011.83	11,930,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	850,000.00	850,000.00	383,650.63	850,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,095,000.00	1,095,000.00	385,788.84	1,095,000.00	0.00	0.0%
5) TOTAL, REVENUES			13,875,000.00	13,875,000.00	5,790,451.30	13,875,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,043,807.00	5,043,807.00	2,865,797.82	5,043,807.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,123,149.00	2,299,749.00	1,189,245.53	2,299,749.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,783,000.00	5,689,997.00	2,611,729.63	5,689,997.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	531,150.00	445,256.00	263,506.04	445,256.00	0.00	0.0%
6) Capital Outlay		6000-6999	50,000.00	165,000.00	107,591.44	165,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	358,422.00	761,375.00	0.00	761,375.00	0.00	0.0%
9) TOTAL, EXPENDITURES			13,889,528.00	14,405,184.00	7,037,870.46	14,405,184.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(14,528.00)	(530,184.00)	(1,247,419.16)	(530,184.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(14,528.00)	(530,184.00)	(1,247,419.16)	(530,184.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,341,285.53	3,341,285.53		3,341,285.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,341,285.53	3,341,285.53		3,341,285.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,341,285.53	3,341,285.53		3,341,285.53		
2) Ending Balance, June 30 (E + F1e)			3,326,757.53	2,811,101.53		2,811,101.53		
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	3,299,855.18	2,784,199.57		2,784,199.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	26,902.35	26,902.35		26,902.35		
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	(0.39)		(0.39)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	11,930,000.00	11,930,000.00	5,041,011.83	11,930,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			11,930,000.00	11,930,000.00	5,041,011.83	11,930,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	850,000.00	850,000.00	363,650.63	850,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			850,000.00	850,000.00	363,650.63	850,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,075,000.00	1,075,000.00	376,448.20	1,075,000.00	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	263.18	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	20,000.00	20,000.00	9,077.46	20,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,095,000.00	1,095,000.00	385,788.84	1,095,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			13,875,000.00	13,875,000.00	5,790,451.30	13,875,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	4,597,340.00	4,597,340.00	2,595,407.01	4,597,340.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	204,005.00	204,005.00	119,002.68	204,005.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	242,462.00	242,462.00	151,388.15	242,462.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			5,043,807.00	5,043,807.00	2,865,797.82	5,043,807.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	397,263.00	427,263.00	241,261.37	427,263.00	0.00	0.0%
OASD/Medicare/Alternative		3301-3302	385,570.00	476,570.00	215,990.51	476,570.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	594,428.00	617,426.00	337,406.00	617,426.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,547.00	2,647.00	1,447.78	2,647.00	0.00	0.0%
Workers' Compensation		3601-3602	149,451.00	156,951.00	85,787.61	156,951.00	0.00	0.0%
OPEB, Allocated		3701-3702	515,592.00	540,592.00	264,752.26	540,592.00	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	78,300.00	78,300.00	42,600.00	78,300.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			2,123,149.00	2,299,749.00	1,189,245.53	2,299,749.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	500,000.00	521,997.00	107,686.14	521,997.00	0.00	0.0%
Noncapitalized Equipment		4400	108,000.00	106,500.00	61,086.54	106,500.00	0.00	0.0%
Food		4700	5,175,000.00	5,061,500.00	2,442,956.95	5,061,500.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			5,783,000.00	5,689,997.00	2,611,729.83	5,689,997.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	30,000.00	30,000.00	17,888.17	30,000.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	75,000.00	150,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	150,000.00	150,000.00	82,290.13	150,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	150,000.00	150,000.00	90,025.09	150,000.00	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	(50,000.00)	(126,731.00)	(5,489.78)	(126,731.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	100,000.00	90,837.00	3,775.48	90,837.00	0.00	0.0%
Communications		5900	1,000.00	1,000.00	16.95	1,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>531,150.00</b>	<b>445,256.00</b>	<b>283,506.04</b>	<b>445,256.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	165,000.00	107,591.44	165,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>50,000.00</b>	<b>165,000.00</b>	<b>107,591.44</b>	<b>165,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	358,422.00	761,375.00	0.00	761,375.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>358,422.00</b>	<b>761,375.00</b>	<b>0.00</b>	<b>761,375.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>13,889,528.00</b>	<b>14,405,184.00</b>	<b>7,037,870.46</b>	<b>14,405,184.00</b>		

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



<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,338,055.99
5330	Child Nutrition: Summer Food Service Program Operations	1,446,143.58
Total, Restricted Balance		<u>2,784,199.57</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	5,000.00	4,661.65	5,000.00	0.00	0.0%
5) TOTAL REVENUES			0.00	5,000.00	4,661.65	5,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,717,000.00	2,717,000.00	396,706.47	2,717,000.00	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			2,762,000.00	2,762,000.00	396,706.47	2,762,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,762,000.00)	(2,757,000.00)	(392,044.82)	(2,757,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,762,000.00)	(2,757,000.00)	(392,044.82)	(2,757,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited	9791		2,944,101.11	2,944,101.11		2,944,101.11	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)			2,944,101.11	2,944,101.11		2,944,101.11		
d) Other Restatements	9795		0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,944,101.11	2,944,101.11		2,944,101.11		
2) Ending Balance, June 30 (E + F1e)			182,101.11	187,101.11		187,101.11		
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		182,101.11	187,101.11		187,101.11		
d) Assigned								
Other Assignments	9780		0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties	9789		0.00	0.00		0.00		
Unassigned/Unappropriated Amount	9790		0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	5,000.00	4,661.65	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	5,000.00	4,661.65	5,000.00	0.00	0.0%
TOTAL REVENUES			0.00	5,000.00	4,661.65	5,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,717,000.00	2,717,000.00	396,706.47	2,717,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			2,717,000.00	2,717,000.00	396,706.47	2,717,000.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			2,762,000.00	2,762,000.00	396,706.47	2,762,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	18,590.83	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	18,590.83	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	18,590.83	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	18,590.83	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,705,168.28	11,705,168.28		11,705,168.28	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,705,168.28	11,705,168.28		11,705,168.28		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,705,168.28	11,705,168.28		11,705,168.28		
2) Ending Balance, June 30 (E + F1e)			11,705,168.28	11,705,168.28		11,705,168.28		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,705,168.28	11,705,168.28		11,705,168.28		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	18,590.83	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	18,590.83	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	18,590.83	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	204,145.00	118,666.60	204,145.00	0.00	0.0%
5) TOTAL REVENUES			150,000.00	204,145.00	118,666.60	204,145.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,634,207.00	1,850,407.00	986,774.21	1,850,407.00	0.00	0.0%
3) Employee Benefits		3000-3999	746,242.00	747,266.00	414,165.05	747,266.00	0.00	0.0%
4) Books and Supplies		4000-4999	629,500.00	1,536,868.00	1,155,090.02	1,536,868.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,332,000.00	15,668,241.00	4,339,470.06	15,668,241.00	0.00	0.0%
6) Capital Outlay		6000-6999	165,202,566.00	82,790,405.00	22,711,679.49	82,790,405.00	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			176,544,515.00	102,593,187.00	29,607,178.83	102,593,187.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(176,394,515.00)	(102,389,042.00)	(29,488,512.23)	(102,389,042.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	70,469.00	70,468.92	70,469.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	170,000,000.00	135,070,469.00	70,468.92	135,070,469.00	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			170,000,000.00	135,000,000.00	0.00	135,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(6,394,515.00)	32,610,958.00	(29,488,512.23)	32,610,958.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,528,287.33	59,528,287.33		59,528,287.33	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)			59,528,287.33	59,528,287.33		59,528,287.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,528,287.33	59,528,287.33		59,528,287.33		
2) Ending Balance, June 30 (E + F1e)			53,133,772.33	92,139,245.33		92,139,245.33		
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	50,066,739.72	89,072,212.72		89,072,212.72		
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	3,067,032.61	3,067,032.61		3,067,032.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150,000.00	150,000.00	64,521.80	150,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	54,145.00	54,144.80	54,145.00	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			150,000.00	204,145.00	118,666.60	204,145.00	0.00	0.0%
TOTAL, REVENUES			150,000.00	204,145.00	118,666.60	204,145.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	10,000.00	5,201.79	10,000.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,250,781.00	1,330,781.00	710,780.79	1,330,781.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	383,426.00	489,826.00	261,870.99	489,826.00	0.00	0.0%
Other Classified Salaries		2900	0.00	20,000.00	8,920.64	20,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,634,207.00</b>	<b>1,850,407.00</b>	<b>986,774.21</b>	<b>1,850,407.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	700.00	831.22	700.00	0.00	0.0%
PERS		3201-3202	202,033.00	202,033.00	106,498.64	202,033.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	115,524.00	115,756.00	67,438.95	115,756.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	228,476.00	228,476.00	123,054.37	228,476.00	0.00	0.0%
Unemployment Insurance		3501-3502	818.00	820.00	498.23	820.00	0.00	0.0%
Workers' Compensation		3601-3602	48,415.00	48,505.00	29,521.75	48,505.00	0.00	0.0%
OPEB, Allocated		3701-3702	135,856.00	135,856.00	78,787.19	135,856.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3801-3902	15,120.00	15,120.00	9,734.70	15,120.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>746,242.00</b>	<b>747,266.00</b>	<b>414,165.05</b>	<b>747,266.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	362,500.00	1,012,985.00	818,637.87	1,012,985.00	0.00	0.0%
Noncapitalized Equipment		4400	267,000.00	523,883.00	336,452.15	523,883.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>629,500.00</b>	<b>1,536,868.00</b>	<b>1,155,090.02</b>	<b>1,536,868.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,000.00	14,000.00	8,108.20	14,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,000.00	4,158,437.00	1,999,331.82	4,158,437.00	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	443.00	0.00	443.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,269,000.00	11,495,361.00	2,332,030.04	11,495,361.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,332,000.00</b>	<b>15,668,241.00</b>	<b>4,339,470.06</b>	<b>15,668,241.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	1,451,298.00	601,612.72	1,451,298.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	155,069,066.00	73,018,130.00	20,589,005.77	73,018,130.00	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	10,133,500.00	8,320,977.00	1,521,061.00	8,320,977.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			165,202,566.00	82,790,405.00	22,711,679.49	82,790,405.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			176,544,515.00	102,593,187.00	29,607,178.83	102,593,187.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: 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	70,469.00	70,468.92	70,469.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	70,469.00	70,468.92	70,469.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	170,000,000.00	135,000,000.00	0.00	135,000,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8966	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	70,469.00	70,468.92	70,469.00	0.00	0.0%
(c) TOTAL, SOURCES			170,000,000.00	135,070,469.00	70,468.92	135,070,469.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			170,000,000.00	135,000,000.00	0.00	135,000,000.00		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
9010	Other Restricted Local	89,072,212.72
Total, Restricted Balance		<u>89,072,212.72</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	104,000.00	904,000.00	754,255.80	904,000.00	0.00	0.0%
5) TOTAL REVENUES			104,000.00	904,000.00	754,255.80	904,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	919,000.00	834,475.00	19,525.52	834,475.00	0.00	0.0%
6) Capital Outlay		6000-6999	132,000.00	216,525.00	39,106.08	216,525.00	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			1,051,000.00	1,051,000.00	58,631.60	1,051,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(947,000.00)	(147,000.00)	695,624.20	(147,000.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(947,000.00)	(147,000.00)	695,624.20	(147,000.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,442,339.32	3,442,339.32		3,442,339.32	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)			3,442,339.32	3,442,339.32		3,442,339.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,442,339.32	3,442,339.32		3,442,339.32		
2) Ending Balance, June 30 (E + F1e)			2,495,339.32	3,295,339.32		3,295,339.32		
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) 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	2,495,339.32	3,295,339.32		3,295,339.32		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,000.00	4,000.00	5,518.77	4,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	100,000.00	900,000.00	748,737.03	900,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>104,000.00</b>	<b>904,000.00</b>	<b>754,255.80</b>	<b>904,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>104,000.00</b>	<b>904,000.00</b>	<b>754,255.80</b>	<b>904,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	780,000.00	693,935.00	13,646.00	693,935.00	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	139,000.00	140,540.00	5,879.52	140,540.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			919,000.00	834,475.00	19,525.52	834,475.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	24,000.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	24,000.00	0.00	24,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	101,000.00	185,525.00	39,106.08	185,525.00	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	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>132,000.00</b>	<b>216,525.00</b>	<b>39,106.08</b>	<b>216,525.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7289	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,051,000.00</b>	<b>1,051,000.00</b>	<b>58,631.60</b>	<b>1,051,000.00</b>		

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



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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	692,436.00	692,436.00	692,436.00	0.00	0.0%
4) Other Local Revenue		8600-8799	54,500.00	60,500.00	57,075.07	60,500.00	0.00	0.0%
5) TOTAL, REVENUES			54,500.00	752,936.00	749,511.07	752,936.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	61.00	99.00	81.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	45,060,600.00	45,060,596.60	45,060,600.00	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	45,060,661.00	45,060,695.60	45,060,661.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			54,500.00	(44,307,725.00)	(44,311,184.53)	(44,307,725.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			54,500.00	(44,307,725.00)	(44,311,184.53)	(44,307,725.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	44,368,160.60	44,368,160.60		44,368,160.60	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)			44,368,160.60	44,368,160.60		44,368,160.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			44,368,160.60	44,368,160.60		44,368,160.60		
2) Ending Balance, June 30 (E + F1e)			44,422,660.60	60,435.60		60,435.60		
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	44,422,660.60	60,435.60		60,435.60		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	692,436.00	692,436.00	692,436.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	692,436.00	692,436.00	692,436.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	54,500.00	60,500.00	57,075.07	60,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			54,500.00	60,500.00	57,075.07	60,500.00	0.00	0.0%
<b>TOTAL REVENUES</b>			54,500.00	752,936.00	749,511.07	752,936.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	61.00	99.00	61.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	61.00	99.00	61.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	45,060,600.00	45,060,598.60	45,060,600.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	45,060,600.00	45,060,598.60	45,060,600.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	45,060,661.00	45,060,695.60	45,060,661.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15
		Projected Year Totals
7710	State School Facilities Projects	49,936.23
7810	Other Restricted State	10,499.37
Total, Restricted Balance		60,435.60



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,205,000.00	651,603.54	1,205,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,205,000.00	651,603.54	1,205,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	65,000.00	116,789.00	43,034.31	116,789.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,584,000.00	2,692,629.00	1,263,137.33	2,692,629.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,375.00	972,812.00	425,722.48	972,812.00	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			1,673,375.00	3,782,230.00	1,731,894.12	3,782,230.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,673,375.00)	(2,577,230.00)	(1,080,290.58)	(2,577,230.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	133,500.00	133,500.00	133,500.00	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	133,500.00	133,500.00	133,500.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,673,375.00)	(2,443,730.00)	(946,790.58)	(2,443,730.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,075,643.04	5,075,643.04		5,075,643.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,075,643.04	5,075,643.04		5,075,643.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,075,643.04	5,075,643.04		5,075,643.04		
2) Ending Balance, June 30 (E + F1e)			3,402,268.04	2,631,913.04		2,631,913.04		
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	750,156.47	574,814.47		574,814.47		
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	2,652,111.57	2,057,098.57		2,057,098.57		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	1,000,000.00	447,647.10	1,000,000.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	5,000.00	7,254.54	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	200,000.00	196,701.90	200,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	1,205,000.00	651,603.54	1,205,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	1,205,000.00	651,603.54	1,205,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	60,000.00	108,789.00	41,428.33	108,789.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	8,000.00	1,605.98	8,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			65,000.00	116,789.00	43,034.31	116,789.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,584,000.00	2,594,351.00	1,234,761.19	2,594,351.00	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	98,278.00	28,376.14	98,278.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			1,584,000.00	2,692,629.00	1,263,137.33	2,692,629.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	16,100.00	5,159.10	16,100.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,375.00	923,212.00	369,537.18	923,212.00	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	33,500.00	31,026.20	33,500.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			24,375.00	972,812.00	425,722.48	972,812.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,673,375.00	3,782,230.00	1,731,894.12	3,782,230.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	133,500.00	133,500.00	133,500.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	133,500.00	133,500.00	133,500.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>								
			0.00	133,500.00	133,500.00	133,500.00		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
5810	Other Restricted Federal	89,536.31
9010	Other Restricted Local	485,278.16
Total, Restricted Balance		<u>574,814.47</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	1,831,755.18	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	375,951.25	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	69,695,334.55	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	71,903,040.98	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	70,180,616.87	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	70,180,616.87	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)</b>			0.00	0.00	1,722,424.11	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	70,469.00	70,468.92	70,469.00	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	70,469.00	70,468.92	70,469.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	70,469.00	1,792,893.03	70,469.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	60,291,231.86	60,291,231.86		60,291,231.86	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)			60,291,231.86	60,291,231.86		60,291,231.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			60,291,231.86	60,291,231.86		60,291,231.86		
2) Ending Balance, June 30 (E + F1e)			60,291,231.86	60,361,700.86		60,361,700.86		
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	60,291,231.86	60,361,700.86		60,361,700.86		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	1,831,755.18	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	1,831,755.18	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	368,989.43	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	6,961.82	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	375,951.25	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	68,315,053.19	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	3,325,340.22	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	(411,703.39)	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	411,449.79	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	0.00	0.00	55,194.74	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	69,695,334.55	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	71,903,040.98	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	0.00	0.00	29,639,542.35	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	40,541,074.52	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	70,180,616.87	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	70,180,616.87	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	70,469.00	70,468.92	70,469.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	70,469.00	70,468.92	70,469.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + b + c + d + e)			0.00	70,469.00	70,468.92	70,469.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,042,373.29	1,042,373.29		1,042,373.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,042,373.29	1,042,373.29		1,042,373.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29		1,042,373.29		
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29		1,042,373.29		
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	1,042,373.29	1,042,373.29		1,042,373.29		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	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%
Non-Ad Valorem Taxes								
Other		8622	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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	0.00	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	1.35	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	1.35	0.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	1.35	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	1.35	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,081.29	1,081.29		1,081.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,081.29	1,081.29		1,081.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,081.29	1,081.29		1,081.29		
2) Ending Balance, June 30 (E + F1e)			1,081.29	1,081.29		1,081.29		
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	1,081.29	1,081.29		1,081.29		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	1.35	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	1.35	0.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			0.00	0.00	1.35	0.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,734,000.00	3,162,552.00	2,243,218.01	3,162,552.00	0.00	0.0%
5) TOTAL, REVENUES			1,734,000.00	3,162,552.00	2,243,218.01	3,162,552.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	74,944.00	103,944.00	58,753.32	103,944.00	0.00	0.0%
3) Employee Benefits		3000-3999	41,099.00	47,149.00	25,755.86	47,149.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,500.00	6,393.00	4,504.88	6,393.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,446,750.00	2,857,122.00	2,012,878.10	2,657,122.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,565,293.00	2,814,608.00	2,101,892.16	2,814,608.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(831,293.00)	347,944.00	141,325.85	347,944.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(831,293.00)	347,944.00	141,325.65	347,944.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,279,652.86	1,279,652.86		1,279,652.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,279,652.86	1,279,652.86		1,279,652.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,279,652.86	1,279,652.86		1,279,652.86		
2) Ending Net Position, June 30 (E + F1e)			448,359.86	1,627,596.86		1,627,596.86		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	448,359.86	1,627,596.86		1,627,596.86		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	3,393.46	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	1,731,000.00	1,839,452.00	919,726.00	1,839,452.00	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	1,320,100.00	1,320,098.55	1,320,100.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,734,000.00</b>	<b>3,162,552.00</b>	<b>2,243,218.01</b>	<b>3,162,552.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,734,000.00</b>	<b>3,162,552.00</b>	<b>2,243,218.01</b>	<b>3,162,552.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	74,944.00	88,944.00	51,324.49	88,944.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	15,000.00	7,428.83	15,000.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			74,944.00	103,944.00	58,753.32	103,944.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,822.00	10,622.00	5,899.96	10,622.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,734.00	7,234.00	4,261.96	7,234.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,100.00	17,100.00	9,050.00	17,100.00	0.00	0.0%
Unemployment Insurance		3501-3502	38.00	88.00	29.36	88.00	0.00	0.0%
Workers' Compensation		3601-3602	2,221.00	2,921.00	1,740.58	2,921.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,184.00	9,184.00	4,774.00	9,184.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			41,099.00	47,149.00	25,755.86	47,149.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,500.00	2,500.00	612.52	2,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	3,893.00	3,892.36	3,893.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,500.00	6,393.00	4,504.88	6,393.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	1,863.00	0.00	1,863.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,700,000.00	1,676,596.00	1,676,596.00	1,676,596.00	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	379,000.00	459,838.00	101,043.86	459,838.00	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	365,000.00	518,575.00	235,216.50	518,575.00	0.00	0.0%
Communications		5900	250.00	250.00	21.74	250.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			2,446,750.00	2,657,122.00	2,012,878.10	2,657,122.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,565,293.00	2,814,608.00	2,101,892.16	2,814,608.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

2014-15 Second Interim  
Retiree Benefit Fund  
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,036,391.00	20,036,391.00	11,287,052.29	20,036,391.00	0.00	0.0%
5) TOTAL, REVENUES			20,036,391.00	20,036,391.00	11,287,052.29	20,036,391.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	18,465,800.00	18,465,800.00	9,985,437.97	18,465,800.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,465,800.00	18,465,800.00	9,985,437.97	18,465,800.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,570,591.00	1,570,591.00	1,301,614.32	1,570,591.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			1,570,591.00	1,570,591.00	1,301,614.32	1,570,591.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	16,922,078.87	16,922,078.87		16,922,078.87	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)			16,922,078.87	16,922,078.87		16,922,078.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			16,922,078.87	16,922,078.87		16,922,078.87		
2) Ending Net Position, June 30 (E + F1e)			18,492,669.87	18,492,669.87		18,492,669.87		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	29,889.80	29,889.80		29,889.80		
c) Unrestricted Net Position		9790	18,462,780.07	18,462,780.07		18,462,780.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	30,000.00	30,000.00	25,805.33	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	20,006,391.00	20,006,391.00	10,289,489.44	20,006,391.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	971,757.52	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>20,036,391.00</b>	<b>20,036,391.00</b>	<b>11,287,052.29</b>	<b>20,036,391.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>20,036,391.00</b>	<b>20,036,391.00</b>	<b>11,287,052.29</b>	<b>20,036,391.00</b>		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,465,800.00	18,465,800.00	9,985,437.97	18,465,800.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>18,465,800.00</b>	<b>18,465,800.00</b>	<b>9,985,437.97</b>	<b>18,465,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>18,465,800.00</b>	<b>18,465,800.00</b>	<b>9,985,437.97</b>	<b>18,465,800.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	29,889.80
Total, Restricted Net Position		<u>29,889.80</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)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	28,183.17	27,859.70	27,859.70	27,859.70	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	28,183.17	27,859.70	27,859.70	27,859.70	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	28,183.17	27,859.70	27,859.70	27,859.70	0.00	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



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

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

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
Object	Beginning Balance (Ref Only)								
October									
A. BEGINNING CASH		19,705,469.59	43,224,104.78	32,450,562.25	32,682,083.31	22,482,811.32	16,206,818.09	68,174,336.27	53,752,354.22
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		6,464,016.25	6,464,016.25	19,913,443.25	11,635,229.25	11,635,229.25	19,913,442.25	11,635,229.25	11,635,229.25
Property Taxes		3,504.79	879,601.42	(12,966,442.69)	(384,071.95)	(384,071.95)	52,317,959.68	(6,358,082.51)	(7,307,387.52)
Miscellaneous Funds		(97,314.52)	(172,795.32)	(540,219.71)	(360,146.47)	(360,146.47)	(461,924.28)	(379,532.72)	(379,532.72)
Federal Revenue		102.76	98,905.10	3,956,644.24	367,908.85	150,836.02	2,560,860.76	445,684.07	718,598.84
Other State Revenue		885,166.75	1,770,293.54	2,223,689.64	1,854,349.64	5,760,206.95	1,976,714.28	5,248,967.04	19,978.68
Other Local Revenue		254,086.46	183,487.08	231,318.70	15,896,584.38	556,534.81	505,600.92	259,229.49	1,748,198.63
Interfund Transfers In									
All Other Financing Sources									
TOTAL RECEIPTS		7,509,582.49	9,223,508.07	25,784,876.12	16,427,482.96	17,358,588.61	76,812,653.59	8,851,514.62	6,435,085.16
C. DISBURSEMENTS									
Certificated Salaries		509,816.72	10,280,891.69	11,446,089.28	10,759,708.37	10,342,673.56	10,574,135.31	10,119,182.46	10,443,727.38
Classified Salaries		1,726,186.22	3,817,598.50	3,861,587.64	4,505,342.44	4,135,616.94	4,006,264.85	3,863,468.93	4,060,846.65
Employee Benefits		2,850,558.99	5,683,729.82	5,964,760.78	6,222,870.58	5,931,159.36	6,018,085.18	5,830,355.23	5,904,824.25
Books and Supplies		394,157.53	613,416.86	1,380,654.96	2,212,299.93	789,945.36	674,111.72	661,702.45	256,815.71
Services		433,729.85	1,315,131.98	3,014,475.39	6,341,486.20	2,767,144.07	4,682,635.64	3,487,984.09	2,865,572.24
Capital Outlay			28,886.00	221,131.03	48,504.00	42,453.97	42,986.58	66,881.25	190,143.32
Other Outgo				(27,513.15)			(38,660.80)	742,675.75	
Interfund Transfers Out									
All Other Financing Uses									
TOTAL DISBURSEMENTS		5,714,449.31	21,739,654.85	25,861,185.91	30,090,191.52	24,008,993.26	25,959,558.48	24,771,620.16	23,721,929.55
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury		34,988.99			(9,719.11)			(0.07)	
Accounts Receivable		30,326,039.16	1,700,817.16	1,968,835.61	3,239,962.79	599,139.00	1,132,647.65	901,999.57	742,359.96
Due From Other Funds									
Stores		76,276.75	(40,601.70)	(40,628.06)	11,141.29	17,395.52	19,312.83	(18,378.36)	(16,207.56)
Prepaid Expenditures									
Other Current Assets									
Deferred Outflows of Resources									
SUBTOTAL		30,437,304.90	1,660,215.46	1,928,207.55	3,241,384.97	616,534.52	1,151,960.48	883,621.14	726,152.40
Liabilities and Deferred Inflows									
Accounts Payable		8,629,691.13	(82,388.79)	561,691.52	(342,162.85)	242,123.10	37,537.41	(514,502.35)	828,525.92
Due To Other Funds									
Current Loans		84,111.76			120,111.25				
Unearned Revenues				1,058,685.18					
Deferred Inflows of Resources									
SUBTOTAL		8,713,802.89	(82,388.79)	1,620,376.70	(222,051.60)	242,123.10	37,537.41	(514,502.35)	828,525.92
Nonoperating									
Suspense Clearing									
TOTAL BALANCE SHEET ITEMS		21,723,502.01	1,742,804.25	307,830.85	3,463,436.57	374,411.42	1,114,423.07	1,498,123.49	(102,373.52)
E. NET INCREASE/DECREASE (B - C + D)		23,518,635.19	(10,773,542.53)	231,521.06	(10,199,271.99)	(6,275,993.23)	51,967,518.18	(14,421,982.05)	(17,369,217.91)
F. ENDING CASH (A + E)		43,224,104.78	32,450,562.25	32,682,083.31	22,482,811.32	16,206,818.09	68,174,336.27	53,752,354.22	36,363,136.31
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF (Enter Month Name)		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
A. BEGINNING CASH		October	36,563,136.31	29,319,495.90	56,915,175.81	22,077,700.01				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	19,658,724.75	11,635,229.25		19,828,536.75	4,607,083.25		155,025,419.00	155,025,419.00
Property Taxes		8020-8079	331,866.81	38,100,971.36	(5,272,779.83)	10,043,464.94			67,388,625.00	67,388,625.00
Miscellaneous Funds		8080-8099	(697,569.69)	(569,283.56)	(709,832.70)	(853,061.83)			(5,581,379.99)	(5,581,380.00)
Federal Revenue		8100-8299	1,128,489.12	2,335,302.03	1,041,430.83	9,921,457.04	4,888,379.35		27,614,599.01	27,614,599.01
Other State Revenue		8300-8599	4,436,364.77	2,474,677.42	91,883.35	6,589,636.97	2,003,449.99		35,345,399.00	35,345,399.00
Other Local Revenue		8600-8799	298,945.36	(157,791.55)	114,037.38	2,030,313.34			21,920,545.00	21,920,545.00
Interfund Transfers In		8910-8929							0.00	0.00
All Other Financing Sources		8930-8979							0.00	0.00
TOTAL RECEIPTS			25,156,821.12	53,819,105.45	(4,735,280.97)	47,570,327.21	11,498,922.59	0.00	301,713,207.02	301,713,207.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	10,379,302.41	10,719,504.14	10,394,980.09	13,175,400.30	3,046,046.29		122,191,458.00	122,191,458.00
Classified Salaries		2000-2999	4,048,142.25	3,908,325.95	3,950,663.81	4,000,105.35	678,533.41		46,562,673.95	46,562,674.00
Employee Benefits		3000-3999	6,443,871.32	6,403,739.60	6,416,214.65	7,014,308.98	2,379,837.28		72,864,316.00	72,864,316.00
Books and Supplies		4000-4999	1,290,369.21	1,327,296.07	1,816,891.40	4,390,965.81	3,519,525.99		19,328,153.00	19,328,153.00
Services		5000-5999	6,273,991.16	3,460,651.63	7,296,421.91	11,987,248.10	5,040,338.75		58,966,171.01	58,966,171.00
Capital Outlay		6000-6999	532,648.32	403,908.14	227,042.97	748,383.49	1,537,177.93		4,090,147.00	4,090,147.00
Other Outgo		7000-7499	3,225,684.19			(3,831,703.99)			70,482.00	70,482.00
Interfund Transfers Out		7600-7629	6,452.67			1,488,943.33			1,495,396.00	1,495,396.00
All Other Financing Uses		7630-7699							0.00	0.00
TOTAL DISBURSEMENTS			32,200,461.53	26,223,425.54	30,102,214.83	38,973,652.37	16,201,459.65	0.00	325,568,796.96	325,568,797.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199							25,269.81	
Accounts Receivable		9200-9299							40,611,800.90	
Due From Other Funds		9310							0.00	
Stores		9320							8,310.71	
Prepaid Expenditures		9330							0.00	
Other Current Assets		9340							0.00	
Deferred Outflows of Resources		9490							0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	40,645,381.42	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599							9,260,515.09	
Due To Other Funds		9610							0.00	
Current Loans		9640							0.00	
Unearned Revenues		9650							1,262,908.19	
Deferred Inflows of Resources		9690							0.00	
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	10,523,423.28	
Nonoperating										
Suspense Clearing		9910							0.00	
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	30,121,958.14	
E. NET INCREASE/DECREASE (B - C + D)			(7,043,640.41)	27,595,679.91	(34,837,475.80)	8,586,674.84	(4,702,537.06)	0.00	6,266,368.20	(23,855,590.00)
F. ENDING CASH (A + E)			29,319,495.90	56,915,175.81	22,077,700.01	30,674,374.85				
G. ENDING CASH, PLUS CASH ACCUALS AND ADJUSTMENTS									25,971,837.79	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
Object	Beginning Balances (Ref Only)								
October									
A. BEGINNING CASH		30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
Deferred Outflows of Resources	9490								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
(Enter Month Name):		October	30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85				
A. BEGINNING CASH										
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019								
Property Taxes		8020-8079								
Miscellaneous Funds		8080-8099								
Federal Revenue		8100-8299								
Other State Revenue		8300-8599								
Other Local Revenue		8600-8799								
Interfund Transfers In		8910-8929								
All Other Financing Sources		8930-8979								
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999								
Classified Salaries		2000-2999								
Employee Benefits		3000-3999								
Books and Supplies		4000-4999								
Services		5000-5999								
Capital Outlay		6000-6599								
Other Outgo		7000-7499								
Interfund Transfers Out		7600-7629								
All Other Financing Uses		7630-7699								
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury		9111-9199								
Accounts Receivable		9200-9299								
Due From Other Funds		9310								
Stores		9320								
Prepaid Expenditures		9330								
Other Current Assets		9340								
Deferred Outflows of Resources		9490								
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599								
Due To Other Funds		9610								
Current Loans		9640								
Unearned Revenues		9650								
Deferred Inflows of Resources		9690								
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing		9910								
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			30,674,374.85	30,674,374.85	30,674,374.85	30,674,374.85				
G. ENDING CASH, PLUS CASH										
ACCRUALS AND ADJUSTMENTS									30,674,374.85	

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

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 18, 2015

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

**CERTIFICATION OF FINANCIAL CONDITION**

X  **POSITIVE CERTIFICATION**

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

\_\_\_\_\_ **QUALIFIED CERTIFICATION**

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

\_\_\_\_\_ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Daniela Parasidis

Telephone: 510-231-1142

Title: Director of Business Services

E-mail: dparasidis@wccusd.net

**Criteria and Standards Review Summary**

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

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

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

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



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

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 10,140,093.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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**B. Salaries and Benefits - All Other Activities**

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 212,221,864.00

**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) 4.78%

**Part II - Adjustments for Employment Separation Costs**

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

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

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

**A. Normal Separation Costs (optional)**

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

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	12,056,385.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	5,271,890.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	150,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	199,018.00
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)	1,639,423.61
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	19,316,716.61
9. Carry-Forward Adjustment (Part IV, Line F)	897,491.83
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	20,214,208.44

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	171,249,086.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	48,851,418.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	29,925,980.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	3,558,058.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	251,867.00
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)	3,805,591.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	204,732.00
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)	766,136.00
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)	32,658,141.39
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,992,307.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,313,302.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	13,478,809.00
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)	312,055,427.39

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

6.19%

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

6.48%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>19,316,716.61</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,177,856.06</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.28%) times Part III, Line B18); zero if negative	<u>897,491.83</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.28%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.66%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>897,491.83</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>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>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>897,491.83</u>

Approved indirect cost rate: 6.28%  
Highest rate used in any program: 7.66%

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	7,063,513.00	428,615.00	6.07%
01	3180	3,960,233.00	303,220.00	7.66%
01	3315	391,566.00	24,590.00	6.28%
01	3320	580,942.00	36,483.00	6.28%
01	3345	3,125.00	196.00	6.27%
01	3385	78,720.00	4,944.00	6.28%
01	3395	22,586.00	1,418.00	6.28%
01	3410	232,837.00	14,622.00	6.28%
01	3550	259,821.00	12,991.00	5.00%
01	3725	134,654.00	8,992.00	6.68%
01	4035	2,206,056.00	134,396.00	6.09%
01	4050	470,452.00	29,544.00	6.28%
01	4124	247,993.00	8,656.00	3.49%
01	4201	78,202.00	4,844.00	6.19%
01	4203	1,731,458.00	34,629.00	2.00%
01	5630	64,112.00	4,026.00	6.28%
01	5640	863,098.00	54,202.00	6.28%
01	5810	281,224.00	17,660.00	6.28%
01	6010	1,234,912.00	49,234.00	3.99%
01	6381	50,217.00	2,370.00	4.72%
01	6385	1,134,348.00	71,506.00	6.30%
01	6513	10,027.00	630.00	6.28%
01	6515	28,622.00	1,797.00	6.28%
01	6520	243,340.00	15,282.00	6.28%
01	7220	605,428.00	39,124.00	6.46%
01	7400	2,260,624.00	142,093.00	6.29%
01	7405	4,252,950.00	267,300.00	6.29%
01	9010	26,037,639.00	100,759.00	0.39%
12	6105	2,603,428.00	163,495.00	6.28%
13	5310	13,124,594.00	761,375.00	5.80%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	216,832,664.00	5.65%	229,080,347.00	3.13%	236,255,565.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	6,816,696.00	-26.07%	5,039,512.00	2.17%	5,148,869.00
4. Other Local Revenues	8600-8799	1,179,750.00	7.20%	1,264,642.00	1.18%	1,279,594.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(44,576,896.00)	12.11%	(49,976,230.00)	1.71%	(50,829,228.00)
6. Total (Sum lines A1 thru A5c)		180,252,214.00	2.86%	185,408,271.00	4.02%	192,854,800.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				83,663,812.00		84,572,035.00
b. Step & Column Adjustment				908,223.00		1,795,016.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,663,812.00	1.09%	84,572,035.00	2.12%	86,367,051.00
2. Classified Salaries						
a. Base Salaries				27,259,320.00		27,531,913.00
b. Step & Column Adjustment				272,593.00		275,319.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	27,259,320.00	1.00%	27,531,913.00	1.00%	27,807,232.00
3. Employee Benefits	3000-3999	49,210,946.00	3.98%	51,167,629.00	6.98%	54,739,622.00
4. Books and Supplies	4000-4999	7,883,426.00	0.56%	7,927,926.00	0.00%	7,927,926.00
5. Services and Other Operating Expenditures	5000-5999	18,837,403.00	-7.70%	17,386,703.00	0.00%	17,386,703.00
6. Capital Outlay	6000-6999	1,244,272.00	-10.00%	1,119,872.00	0.00%	1,119,872.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	995,352.00	0.28%	998,157.00	-0.94%	988,731.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,738,993.00)	0.00%	(2,738,993.00)	0.00%	(2,738,993.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,495,396.00	-21.10%	1,179,937.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		187,850,934.00	0.69%	189,145,179.00	2.35%	193,598,144.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(7,598,720.00)		(3,736,908.00)		(743,344.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,992,229.02		14,393,509.02		10,656,601.02
2. Ending Fund Balance (Sum lines C and D1)		14,393,509.02		10,656,601.02		9,913,257.02
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	9,767,064.00		9,396,986.00		9,549,215.00
2. Unassigned/Unappropriated	9790	4,326,445.02		959,615.02		64,042.02
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		14,393,509.02		10,656,601.02		9,913,257.02

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,767,064.00		9,396,986.00		9,549,215.00
c. Unassigned/Unappropriated	9790	4,326,445.02		959,615.02		64,042.02
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	11,705,168.28				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		25,798,677.30		10,356,601.02		9,613,257.02
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	27,614,599.00	0.00%	27,614,599.00	0.00%	27,614,599.00
3. Other State Revenues	8300-8599	28,528,703.00	-20.06%	22,806,514.00	2.17%	23,301,415.00
4. Other Local Revenues	8600-8799	20,740,795.00	0.00%	20,740,795.00	0.00%	20,740,795.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	44,576,896.00	12.11%	49,976,230.00	1.71%	50,829,228.00
6. Total (Sum lines A1 thru A5c)		121,460,993.00	-0.27%	121,138,138.00	1.11%	122,486,037.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				38,527,646.00		32,645,492.00
b. Step & Column Adjustment				(5,882,154.00)		326,455.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	38,527,646.00	-15.27%	32,645,492.00	1.00%	32,971,947.00
2. Classified Salaries						
a. Base Salaries				19,303,354.00		19,036,760.00
b. Step & Column Adjustment				(266,594.00)		190,367.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,303,354.00	-1.38%	19,036,760.00	1.00%	19,227,127.00
3. Employee Benefits	3000-3999	23,653,370.00	-8.08%	21,741,518.00	0.48%	21,846,007.00
4. Books and Supplies	4000-4999	11,444,727.00	-16.92%	9,507,868.00	0.00%	9,507,868.00
5. Services and Other Operating Expenditures	5000-5999	40,128,768.00	-2.27%	39,218,807.00	0.00%	39,218,807.00
6. Capital Outlay	6000-6999	2,845,875.00	-95.67%	123,129.00	0.00%	123,129.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,814,123.00	0.00%	1,814,123.00	0.00%	1,814,123.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		137,717,863.00	-9.90%	124,087,697.00	0.50%	124,709,008.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(16,256,870.00)		(2,949,559.00)		(2,222,971.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,546,521.36		7,289,651.36		4,340,092.36
2. Ending Fund Balance (Sum lines C and D1)		7,289,651.36		4,340,092.36		2,117,121.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	7,289,651.98		4,340,092.36		2,117,121.36
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	(0.62)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,289,651.36		4,340,092.36		2,117,121.36



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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	216,832,664.00	5.65%	229,080,347.00	3.13%	236,255,565.00
2. Federal Revenues	8100-8299	27,614,599.00	0.00%	27,614,599.00	0.00%	27,614,599.00
3. Other State Revenues	8300-8599	35,345,399.00	-21.22%	27,846,026.00	2.17%	28,450,284.00
4. Other Local Revenues	8600-8799	21,920,545.00	0.39%	22,005,437.00	0.07%	22,020,389.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	1,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		301,713,207.00	1.60%	306,546,409.00	2.87%	315,340,837.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				122,191,458.00		117,217,527.00
b. Step & Column Adjustment				(4,973,931.00)		2,121,471.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	122,191,458.00	-4.07%	117,217,527.00	1.81%	119,338,998.00
2. Classified Salaries						
a. Base Salaries				46,562,674.00		46,568,673.00
b. Step & Column Adjustment				5,999.00		465,686.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	46,562,674.00	0.01%	46,568,673.00	1.00%	47,034,359.00
3. Employee Benefits	3000-3999	72,864,316.00	0.06%	72,909,147.00	5.04%	76,585,629.00
4. Books and Supplies	4000-4999	19,328,153.00	-9.79%	17,435,794.00	0.00%	17,435,794.00
5. Services and Other Operating Expenditures	5000-5999	58,966,171.00	-4.00%	56,605,510.00	0.00%	56,605,510.00
6. Capital Outlay	6000-6999	4,090,147.00	-69.61%	1,243,001.00	0.00%	1,243,001.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	995,352.00	0.28%	998,157.00	-0.94%	988,731.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(924,870.00)	0.00%	(924,870.00)	0.00%	(924,870.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,495,396.00	-21.10%	1,179,937.00	-100.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		325,568,797.00	-3.79%	313,232,876.00	1.62%	318,307,152.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(23,855,590.00)		(6,686,467.00)		(2,966,315.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		45,538,750.38		21,683,160.38		14,996,693.38
2. Ending Fund Balance (Sum lines C and D1)		21,683,160.38		14,996,693.38		12,030,378.38
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	7,289,651.98		4,340,092.36		2,117,121.36
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	9,767,064.00		9,396,986.00		9,549,215.00
2. Unassigned/Unappropriated	9790	4,326,444.40		959,615.02		64,042.02
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		21,683,160.38		14,996,693.38		12,030,378.38

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	9,767,064.00		9,396,986.00		9,549,215.00
c. Unassigned/Unappropriated	9790	4,326,445.02		959,615.02		64,042.02
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.62)		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	11,705,168.28		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		25,798,676.68		10,356,601.02		9,613,257.02
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		7.92%		3.31%		3.02%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		27,859.70		26,762.78		26,274.80
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		325,568,797.00		313,232,876.00		318,307,152.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		325,568,797.00		313,232,876.00		318,307,152.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		9,767,063.91		9,396,986.28		9,549,214.56
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		9,767,063.91		9,396,986.28		9,549,214.56
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	325,568,797.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	27,648,235.00
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	251,867.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,080,147.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	930,352.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,495,396.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	1,191,309.00
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)				7,949,071.00
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	530,184.00
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)				290,501,675.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				290,501,675.00

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		27,859.70
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		27,859.70
D. Expenditures per ADA (Line I.G divided by Line II.C)		10,427.31
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	250,535,152.55	8,941.14
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)	250,535,152.55	8,941.14
B. Required effort (Line A.2 times 90%)	225,481,637.30	8,047.03
C. Current year expenditures (Line I.G and Line II.D)	290,501,675.00	10,427.31
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

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	106,402.00	0.00	0.00	(924,870.00)				
Other Sources/Uses Detail					0.00	1,495,396.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND	0.00	0.00	0.00	0.00	1,495,396.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND	19,886.00	0.00	163,495.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND	0.00	(126,731.00)	761,375.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
211 BUILDING FUND	443.00	0.00			0.00	70,469.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
251 CAPITAL FACILITIES FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS	0.00	0.00			0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND					70,469.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
531 TAX OVERRIDE FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
561 DEBT SERVICE FUND					0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND	0.00	0.00	0.00	0.00		0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND	0.00	0.00	0.00	0.00	0.00	0.00		
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								

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

07 61796 0000000  
Form SIAI

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 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail					0.00			
Other Sources/Uses Detail								
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	126,731.00	(126,731.00)	924,870.00	(924,870.00)	1,565,865.00	1,565,865.00		



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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2014-15)	27,775.00	27,859.70	0.3%	Met
1st Subsequent Year (2015-16)	26,770.15	26,762.78	0.0%	Met
2nd Subsequent Year (2016-17)	26,305.89	26,274.80	-0.1%	Met

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	29,193	29,006	-0.6%	Met
1st Subsequent Year (2015-16)	28,069	27,870	-0.7%	Met
2nd Subsequent Year (2016-17)	27,569	27,341	-0.8%	Met

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

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

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

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

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	27,598	28,858	95.6%
Second Prior Year (2012-13)	28,037	29,364	95.5%
First Prior Year (2013-14)	28,148	29,486	95.5%
Historical Average Ratio:			95.5%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.0%

#### 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)	27,860	29,006	96.0%	Met
1st Subsequent Year (2015-16)	26,763	27,870	96.0%	Met
2nd Subsequent Year (2016-17)	26,275	27,341	96.1%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

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

Enrollment and P-2 ADA estimates were projected based on 5 year average trends, demographic studies and new charter schools ins/outs.

#### 4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2014-15)	221,615,415.00	222,414,044.00	0.4%	Met
1st Subsequent Year (2015-16)	227,800,783.00	234,870,568.00	3.1%	Not Met
2nd Subsequent Year (2016-17)	238,073,243.00	242,143,788.00	1.7%	Met

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

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

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

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

The latest data provided by the Governor's budget for 15-16 reflects an increase in LCFF Gap Closure percentage from 20.68% (at 1st Interim) to 32.19% (per Governor's Budget Workshop in January).

**5. CRITERION: Salaries and Benefits**

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	123,208,488.26	138,976,036.38	88.7%
Second Prior Year (2012-13)	133,180,889.36	144,746,192.37	92.0%
First Prior Year (2013-14)	138,978,331.76	153,369,293.10	90.6%
	Historical Average Ratio:		90.4%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.4% to 93.4%	87.4% to 93.4%	87.4% to 93.4%

**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)	160,134,078.00	186,355,538.00	85.9%	Not Met
1st Subsequent Year (2015-16)	163,271,577.00	187,965,242.00	86.9%	Not Met
2nd Subsequent Year (2016-17)	168,913,905.00	193,598,144.00	87.2%	Not Met

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

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

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

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

2014-15 total expenditures includes \$8million in expenditures that were previously funded out of restricted funds. If these expenditures continued to be funded out of restricted dollars, this ratio who have been met.

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

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

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

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

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

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

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

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

Current Year (2014-15)	27,356,126.00	27,614,599.00	0.9%	No
1st Subsequent Year (2015-16)	27,356,126.00	27,614,599.00	0.9%	No
2nd Subsequent Year (2016-17)	27,356,126.00	27,614,599.00	0.9%	No

**Explanation:**  
(required if Yes)

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

Current Year (2014-15)	35,148,615.00	35,345,399.00	0.6%	No
1st Subsequent Year (2015-16)	27,804,970.00	27,846,026.00	0.1%	No
2nd Subsequent Year (2016-17)	28,444,485.00	28,450,284.00	0.0%	No

**Explanation:**  
(required if Yes)

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

Current Year (2014-15)	21,441,056.00	21,920,545.00	2.2%	No
1st Subsequent Year (2015-16)	21,525,948.00	22,005,437.00	2.2%	No
2nd Subsequent Year (2016-17)	21,540,900.00	22,020,389.00	2.2%	No

**Explanation:**  
(required if Yes)

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

Current Year (2014-15)	22,739,239.08	19,328,153.00	-15.0%	Yes
1st Subsequent Year (2015-16)	20,677,880.00	17,435,794.00	-15.7%	Yes
2nd Subsequent Year (2016-17)	20,677,880.00	17,435,794.00	-15.7%	Yes

**Explanation:**  
(required if Yes)

In the current year, carryover was initially pushed out to object 4399 and has since been reallocated to other expenditure line items for hourly timecards and contracts. Title I re-allocated over \$1million from materials to contracted services and Common Core transferred over \$300k out of materials to cover contracted services and hourly timecards.

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

Current Year (2014-15)	55,252,228.92	58,968,171.00	6.7%	Yes
1st Subsequent Year (2015-16)	53,502,067.00	56,605,510.00	5.8%	Yes
2nd Subsequent Year (2016-17)	53,502,067.00	56,605,510.00	5.8%	Yes

**Explanation:**  
(required if Yes)

Since 1st Interim, many transfers have been made to increase the contract services expenditure line such as: \$250k increase to legal fees, \$1.1 million increase in Title I contracts, \$111k increase for Election Fees, \$129k for Microsoft License, and \$2.7million transferred from Central Supplemental/Concentration funds to Title I, Title III and Unrestricted General Fund for Personnel/Contract costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	83,945,797.00	84,880,543.00	1.1%	Met
1st Subsequent Year (2015-16)	76,687,044.00	77,466,062.00	1.0%	Met
2nd Subsequent Year (2016-17)	77,341,511.00	78,085,272.00	1.0%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	77,991,468.00	78,294,324.00	0.4%	Met
1st Subsequent Year (2015-16)	74,179,947.00	74,041,304.00	-0.2%	Met
2nd Subsequent Year (2016-17)	74,179,947.00	74,041,304.00	-0.2%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

**Explanation:**

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,500,000.00	4,500,000.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		4,500,000.00	

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

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

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



**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	7.9%	3.3%	3.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.6%	1.1%	1.0%

**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)	(7,598,720.00)	187,850,934.00	4.0%	Not Met
1st Subsequent Year (2015-16)	(3,736,908.00)	189,145,179.00	2.0%	Not Met
2nd Subsequent Year (2016-17)	(743,344.00)	193,598,144.00	0.4%	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)

2014-15 deficit spending is due to an increase in the SpEd Encroachment as well as some one time expenditures that were unknown at the time of budget adoption. 2015-16 deficit spending is due to the decrease in LCFF funding due to declining enrollment to charter schools. Both years will be covered from fund balance.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2014-15)	21,683,160.38		Met
1st Subsequent Year (2015-16)	14,996,693.38		Met
2nd Subsequent Year (2016-17)	12,030,378.38		Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)	30,674,374.85		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	27,860	26,763	26,275
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	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)	325,568,797.00	313,232,876.00	318,307,152.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	325,568,797.00	313,232,876.00	318,307,152.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	9,767,063.91	9,396,986.28	9,549,214.56
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	9,767,063.91	9,396,986.28	9,549,214.56

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	9,767,064.00	9,396,986.00	9,549,215.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,326,445.02	959,615.02	64,042.02
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)	(0.62)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	11,705,168.28		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	25,798,676.68	10,356,601.02	9,613,257.02
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	7.92%	3.31%	3.02%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>9,767,063.91</b>	<b>9,396,986.28</b>	<b>9,549,214.56</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

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

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(44,872,281.00)	(44,576,896.00)	-0.7%	(295,385.00)	Met
1st Subsequent Year (2015-16)	(50,210,027.00)	(49,976,230.00)	-0.5%	(233,797.00)	Met
2nd Subsequent Year (2016-17)	(61,082,399.00)	(49,829,228.00)	-2.5%	(1,253,171.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	4,292,207.00	0.00	-100.0%	(4,292,207.00)	Not Met
2nd Subsequent Year (2016-17)	5,238,619.00	1,000,000.00	-80.9%	(4,238,619.00)	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	1,495,396.00	1,495,396.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	1,172,467.00	1,179,937.00	0.6%	7,470.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

With the increase in LCFF funding from 1st to 2nd Interim, the District does not expect to transfer funds from Fund 17 in year 2015-16, however we do anticipate having to transfer \$1million in 2016-17 to help offset deficit spending.

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

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

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

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






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

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DATA ENTRY: Enter an explanation if Yes.

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

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

The General Fund will be covering the COPS payments. The GO Bonds are an obligation of the voters which the County Treasurer will collect through property taxes.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

#### 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
373,769,413.00	373,769,413.00
373,769,413.00	373,769,413.00

Actuarial	Actuarial
Jul 01, 2012	Jul 01, 2012

#### 3. OPEB Contributions

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

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

First Interim (Form 01CSI, Item S7A)	Second Interim
25,508,275.00	25,508,275.00
26,689,804.00	26,689,804.00
27,961,314.00	27,961,314.00

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

(Funds 01-70, objects 3701-3752)

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

20,125,557.00	20,272,230.00
21,131,835.00	21,285,842.00
22,188,427.00	22,350,134.00

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

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

18,465,800.00	18,465,800.00
19,389,090.00	19,389,090.00
20,358,544.50	20,358,545.00

- d. Number of retirees receiving OPEB benefits

Current Year (2014-15)

1st Subsequent Year (2015-16)

2nd Subsequent Year (2016-17)

2,392	2,394
2,392	2,394
2,392	2,394

#### 4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	4,644,657.00	4,702,608.00
	4,644,657.00	4,702,608.00
	4,644,657.00	4,702,608.00

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

b.	4,683,654.00	5,099,259.00
	4,683,654.00	5,099,259.00
	4,683,654.00	5,099,259.00

4. Comments:

Dental and Vision are self-insured by the District and administered by Keenan and Assoc.

**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,686.4	1,636.0	1,601.0	1,585.0

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

n/a

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

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

**Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections**

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

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

If Yes, explain the nature of the new costs:


--

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

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

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

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

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

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

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

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


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

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

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

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

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

If No, continue with section S8B.

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	1,175.1	1,258.9	1,258.9	1,258.9

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

No

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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


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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)

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

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

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

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

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


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

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

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

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

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	156.3	172.3	172.3	172.3

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

Total cost of salary settlement

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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



## S9. Status of Other Funds

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

### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

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

No

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

Yes

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

Yes

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

No

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

No

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

Comments:  
(optional)

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