

# 2014–2015

## RUSD 2<sup>nd</sup> Interim

*2014–15 Budget Reporting Cycle*

**Trustees:**

- **Ernie Tyhurst**  
*Board President*
- **Mike Fisher**  
*Vice-President*
- **Christina Orlando**  
*Clerk*
- **Kit Oase**  
*Member*
- **Chad Huskey**  
*Member*

**Prepared By:**

- **Clarice Luis**  
*CBO*
- **William C. Draa**  
*Superintendent*

- ***Adopted Budget – June 2014***
- ***First Interim – December 2014***
- ***Second Interim – March 2015***
- ***Unaudited Actuals – September 2015***

**Ripon Unified School District**  
304 N. Acacia Ave  
Ripon, CA 95366

# TABLE OF CONTENTS

---

## SUMMARY

NARRATIVE .....	1-12
ESTIMATED FINANCIAL ACTIVITY STATEMENTS.....	13-16
BUDGET ASSUMPTIONS.....	17-34

## STATE FORMS

STATE SCHEDULE LEGEND .....	35
GENERAL FUND.....	36-60
OTHER FUNDS.....	61-112
AVERAGE DAILY ATTENDANCE SUMMARY.....	113-115
CASH FLOW SUMMARY .....	116-117
INTERIM CERTIFICATION .....	118-120
MULTI-YEAR PROJECTION: GENERAL FUND .....	121-126
NCLB MAINTENANCE OF EFFORT .....	127-129
INTERFUND ACTIVITY SUMMARY .....	130-131
CRITERIA AND STANDARDS REVIEW.....	132-157
STATE SOFTWARE TECHNICAL REVIEW .....	158-164

**Ripon Unified School District**  
**2014-15 Second Interim Report and Multiyear Fiscal Projection**  
**As of January 31, 2015**  
Presented March 9, 2015

Interim budget reports provide a picture of a district's financial condition during the fiscal year. The Governing Board of a school district certifies the district's financial condition to the county office of education through these reports. The Second Interim Report is from July 1<sup>st</sup> through January 31<sup>st</sup>, and projects financial activity through June 30<sup>th</sup>. Illustrated below is a summary of the State budget and budget guidelines as provided by the county office of education, as well as, the financial condition of the Ripon Unified School District as of the second reporting period. In addition, the Second Interim Report contains detailed budget, multi-year projections, and estimated cash flow reports.

**2014-15 State Budget & Proposition 98 Revenues**

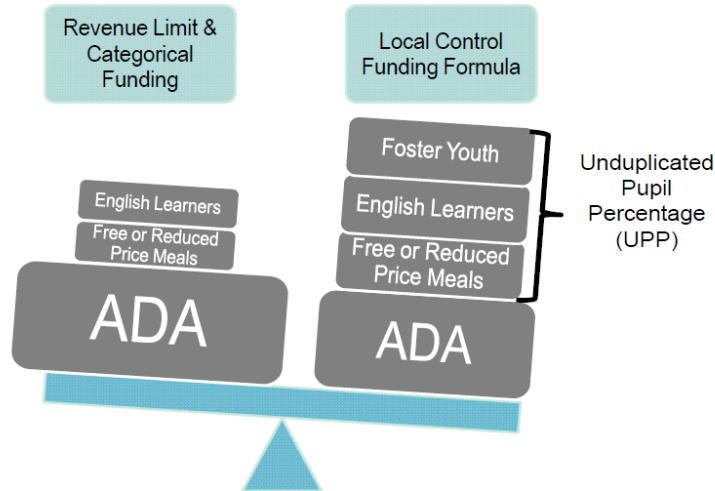
The 2014-15 Enacted State Budget projected State General Fund revenues to be \$1 billion greater than the January forecast, but consistent with May Revision estimates. Year over year, revenue growth for the State's General Fund is projected at \$4.9 billion with a resultant Proposition 98 increase of \$2.6 billion.

Per the Governor's January budget proposal, the current year, the minimum guarantee increases by \$2.3 billion to \$63.2 billion from the level adopted in the 2014-15 Enacted State Budget. This increase allows for the 2014-15 deferrals to be eliminated due to language contained in the Enacted State Budget, and allows for other one-time State appropriations to be made for the benefit of school funding.

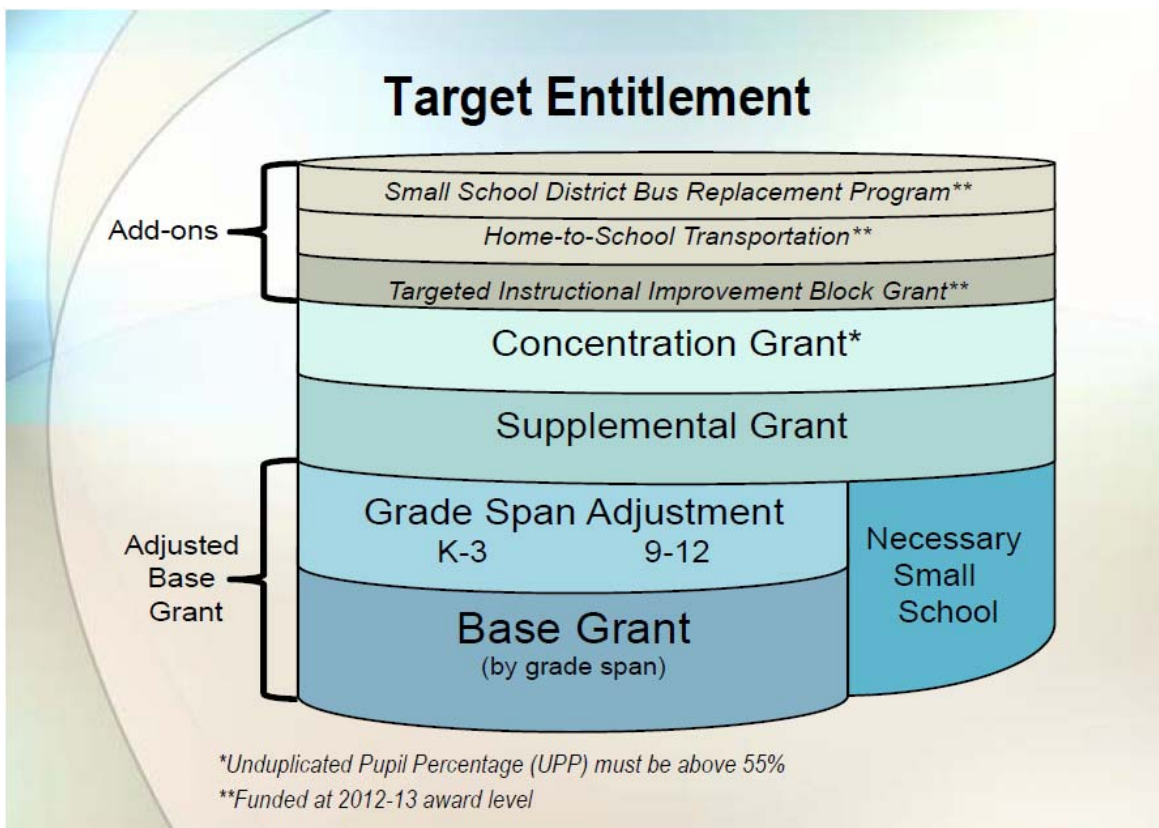
**Local Control Funding Formula:** The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is more complex. The primary cause for this complexity is the State's commitment to ensure that all LEAs are funded at no less than they received in 2012-13 on a per pupil basis.

The funding basis under the LCFF shifts from a primarily Average Daily Attendance (ADA) driven model to one that places emphasis on the student population/demographics, as well as, the District's ADA. Full implementation of the LCFF is anticipated to occur by 2020-21.

## Funding Basis: Student Population



The Target Entitlement represents what a Local Educational Agency (LEA) will receive at full implementation. It is calculated annually based on student population (ADA, enrollment, unduplicated pupil percentage (UPP); foster youth, socioeconomically disadvantaged, and English learners). As illustrated below, it contains multiple funding allocations:



The most distinct difference between revenue limit funding and the LCFF during the transition relates to the role and impact of Cost-of-Living-Adjustments (COLA). Under revenue limits, COLAs (and their deficits) played the central role in determining changes in year-over-year

funding; under the LCFF, COLAs are but one step in the formula's calculation. Illustrated below are the basic components of the formula and transition into the LCFF:

- **Average Daily Attendance (ADA)**
  - Similar to revenue limits, funding is calculated on ADA
- **Annual COLA**
  - Determined by the implicit price deflator as set in May for the budget year and estimated by the Department of Finance (DOF) for the two subsequent years for use in projections
    - Applied to grade level base grants, which drives grade span adjustment and Supplemental and Concentration grant calculations
- **Unduplicated Percentages**
  - Certified through enrollment data each fall (Applied to Supplemental and Concentration grant calculations)
- **Percentage of Gap Funding During Transition**
  - Set by the DOF for the current year and estimated by the DOF for the two subsequent years for use in projections

On July 3, 2014, the Department of Finance (DOF) estimated that the 2014-15 gap funding percentage at 29.56%; however, as of January 31, 2015, The DOF estimates the 2014-15 gap funding percentage at 29.15%.

A few key points about gap funding factors:

- Gap factors cannot be added together for a total percentage of LCFF gap that has been funded. Gap funding amounts are based on each LEA's annual LCFF target (after adjusted to reflect revised enrollment, demographics, and COLAs). The percentage of gap that is funded must be calculated as a percentage of the specific year's revised and remaining LCFF gap.
- The gap funding factors listed above are *estimates* prepared by the DOF. For 2013- 14, the DOF estimate was 11.78%. On June 25, 2014 at the P-2 certification, the California Department of Education (CDE) certified the 2013-14 gap funding percentage at 12.0017%. LEAs should recognize there may be changes from estimated to certified gap funding factors. Gap factors are adjusted based on the actual P2 certification and the percentage is locked upon the actual P2 calculation.
- The gap funding factors are also dependent on the current year State budget appropriation for LCFF implementation and future year projections of such. The current projections of State level gap funding that determine the percentages are: \$4.722 billion in 2014-15, and \$4.048 billion in 2015-16.

**Supplemental and Concentration Grants:** Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are eligible for free and reduced price meals, and/or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the State audit guidelines.

**Local Control Accountability Plans:** Effective 2014-15, the LCFF relies on the use of accountability plans in shifting control of LEA budgets from the State to the local level. Therefore, school districts and county offices of education (COEs) are required to adopt a Local Control and Accountability Plan (LCAP) using a template adopted by the State Board of Education (SBE).

It is required that the LCAP be effective for three years (updated annually), and include annual goals for pupils (including each subgroup of pupils) to be achieved for state and local priorities, as well as, identify the specific actions the school district, or COE, will take during each year of the plan to achieve specified goals.

Prior to adopting or updating the LCAP, a district must provide the public and parent advisory committees (includes EL parent advisory committees) an opportunity to review and comment on the proposed LCAP. In addition, a district must hold at least one public hearing to solicit public comments regarding the LCAP, and must adopt the LCAP at a subsequent public meeting. Further, the LCAP must be adopted before a budget is adopted.

At its November 14, 2014, meeting, the State Board of Education (SBE) approved the final regulations for the LCAP and LCFF spending requirements. The process to refine the regulations has taken almost the entire year, and since initial presentation in January, the regulations have been through many revisions. The final regulations approved by the SBE will be sent to the Office of Administrative Law (OAL) for approval. Once the regulations are approved by the OAL, the final regulations will become effective and take the place of the current emergency regulations.

**K-3 Class Size Augmentation:** The base grant for the K-3 grade span increases by an add-on of 10.40% for reduction of class sizes in these grades to an average by school site of no more than 24:1 (or a locally bargained alternative ratio) at full implementation of the LCFF. During implementation of the LCFF and as a condition of receipt of this add-on, districts would be required to implement the following:

- Have a class size ratio of 24:1 or less at each school site, and maintain that ratio in the future; if the ratio is greater than 24:1, then districts must either
  - Collectively bargain an alternative class size ratio for this grade span, or
  - Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

**Regional Occupational Programs / Career Technical Education:** Regional Occupational Programs (ROP) / Career Technical Education (CTE) funding was rolled into the LCFF base for districts and county offices that received the funding directly from the State. However, there is a maintenance of effort requirement for the 2013-14 and 2014-15 fiscal years that requires the same total expenditures as 2012-13. County offices of education will satisfy the MOE requirement if they collectively maintain ROC/P spending countywide, including expenditures of school districts within the county.

Even though the 2.6% grade span adjustment is unrestricted, the intent of the funding is to allow districts to provide for CTE in a manner consistent with the LCFF's focus on flexibility and local control. A CTE component is required in the local control and accountability plans. Senate Bill 97 clarified LCAPs should include goals related to the percentage of pupils that complete "career technical education sequences or programs of study that align with state board-approved career technical educational standards and frameworks."

Federal CTE funds, including Carl Perkins funding, are not part of the LCFF and continue to be subject to all existing compliance and reporting requirements.

**Home-To-School Transportation:** Home-to-School Transportation, including small school district transportation, is a permanent add-on to LCFF target entitlements. The program has been repealed although the funds are made available to the school districts, county offices of education and charter schools that previously received this funding.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language to continue expending at the same level as received in revenue for this purpose in 2012-13 [see Education Code 2575(k)(1) and Education Code 42238.03(a)(6)(B)]. This requirement is ongoing.

**County Office General Purpose Transfer:** Traditionally, revenue limit funds for students in county-operated special day classes and community schools had been transferred to county offices of education (COEs) based on the revenue limit of the student's district of residence. However, under the LCFF, these funds instead flow to the student's district of residence, requiring a manual transfer to their COE at the local level.

**Cash Deferrals:** The 2014-15 Enacted State budget repays nearly \$4.7 billion to Proposition 98 General Fund for K-12 revenues that had been deferred from one year to the next during the recession, leaving an outstanding balance of \$897.184 million in K-12 deferrals. As noted above, due to revised State revenue forecasts, the trigger mechanism contained in the 2014-15 Enacted State Budget was implemented, which eliminated State Apportionment deferrals for the 2014-15 fiscal year.

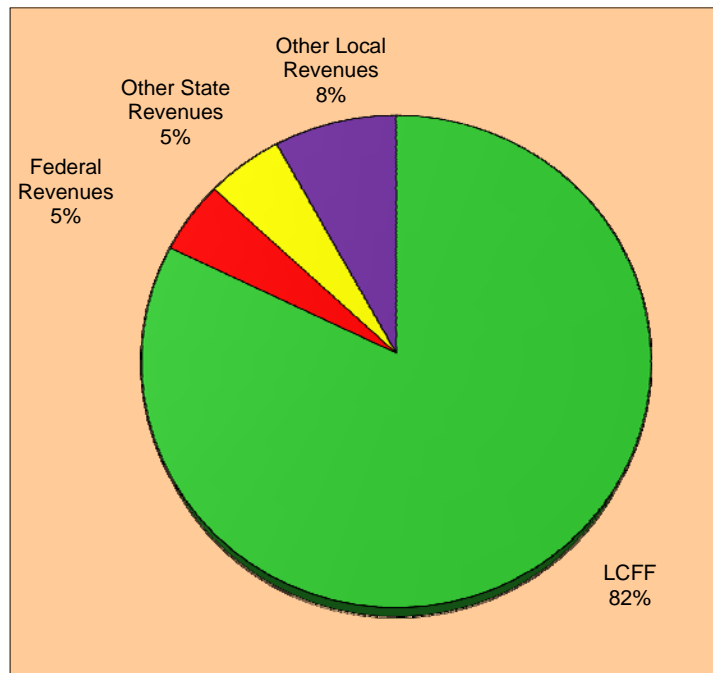
### **2014-15 RUSD Primary Budget Components**

- ❖ Average Daily Attendance (ADA), excluding County Office ADA, is estimated at 2,893
  - Estimate ADA to remain relatively consistent from 2013-14
- ❖ The District's estimated unduplicated pupil percentage for supplemental & concentration funding is estimated to be 39%. The percentage will be revised based on final data.
- ❖ Lottery revenue is estimated to be \$128 per ADA for unrestricted purposes and \$34 per ADA for restricted purposes
- ❖ Mandated Cost Block Grant is \$28 for K-8 ADA, and \$56 for 9-12 ADA.
- ❖ One-Time Mandated Cost reimbursement is \$67 per ADA.
- ❖ Except as illustrated under Contributions to Restricted Programs, all federal and state restricted categorical programs are self-funded.

### **General Fund Revenue Components**

The District receives funding for its general operations from various sources. A summary of the major funding sources is illustrated below:

Description	Amount
Local Control Funding Formula	\$18,752,599
Federal Revenues	\$1,095,918
Other State Revenues	\$1,145,796
Other Local Revenues	\$1,834,347
<b>TOTAL</b>	<b>\$22,828,660</b>



### **Education Protection Account**

As approved by the voters on November 6, 2012, The Schools and Local Public Safety Protection Act of 2012 (Proposition 30) temporarily increased the State's sales tax rate and the personal income tax rates for taxpayers in high tax brackets.

Revenues generated from Proposition 30 are deposited into a newly created State account called the Education Protection Account (EPA). The District will receive funds from the EPA based on its proportionate share of statewide general purpose funds. A corresponding reduction is made to its general purpose funds.

The creation of the EPA by Proposition 30 provides that a portion of K-14 general purpose funds must be utilized for instructional purposes. K-14 local agencies have the sole authority to determine how the funds received from the EPA are spent, but with these provisions:

- The spending plan must be approved by the governing board during a public meeting
- EPA funds cannot be used for the salaries or benefits of administrators or any other administrative costs (as determined through the account code structure)
- Each year, the local agency must publish on its website an accounting of how much money was received from the EPA and how the funds were expended



Further, the annual financial audit includes verification that the EPA funds were used as specified by Proposition 30. If EPA funds are not expended in accordance with the requirements of Proposition 30, civil or criminal penalties could be incurred.

Illustrated below is how the District's EPA funds are appropriated for the 2014-15 school year. Amounts will be revised throughout the year based on information received from the State.

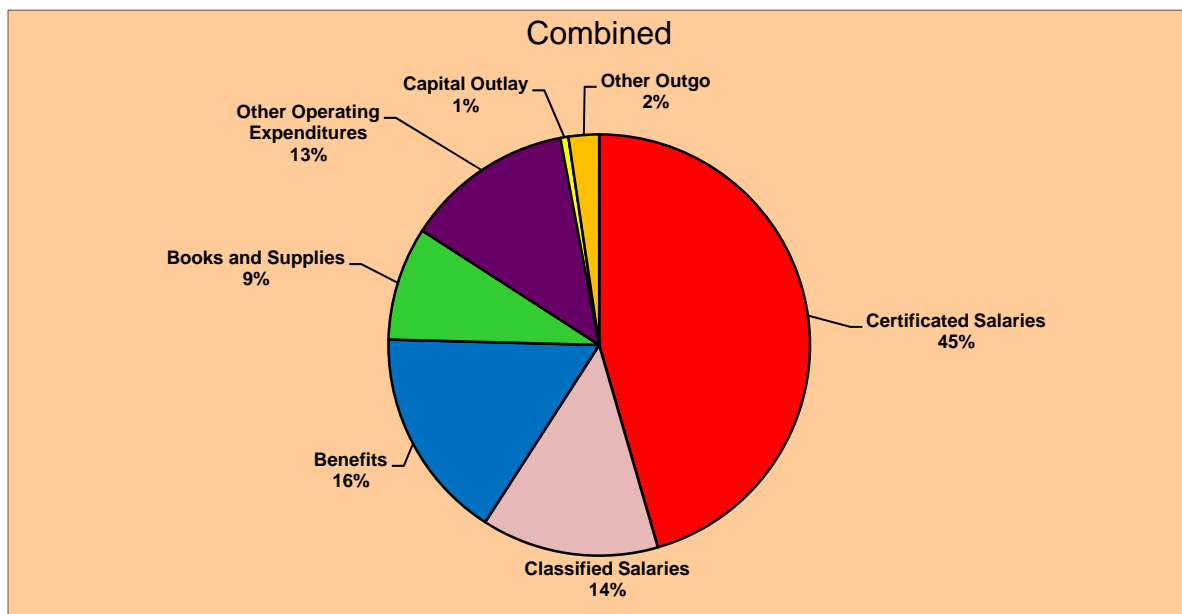
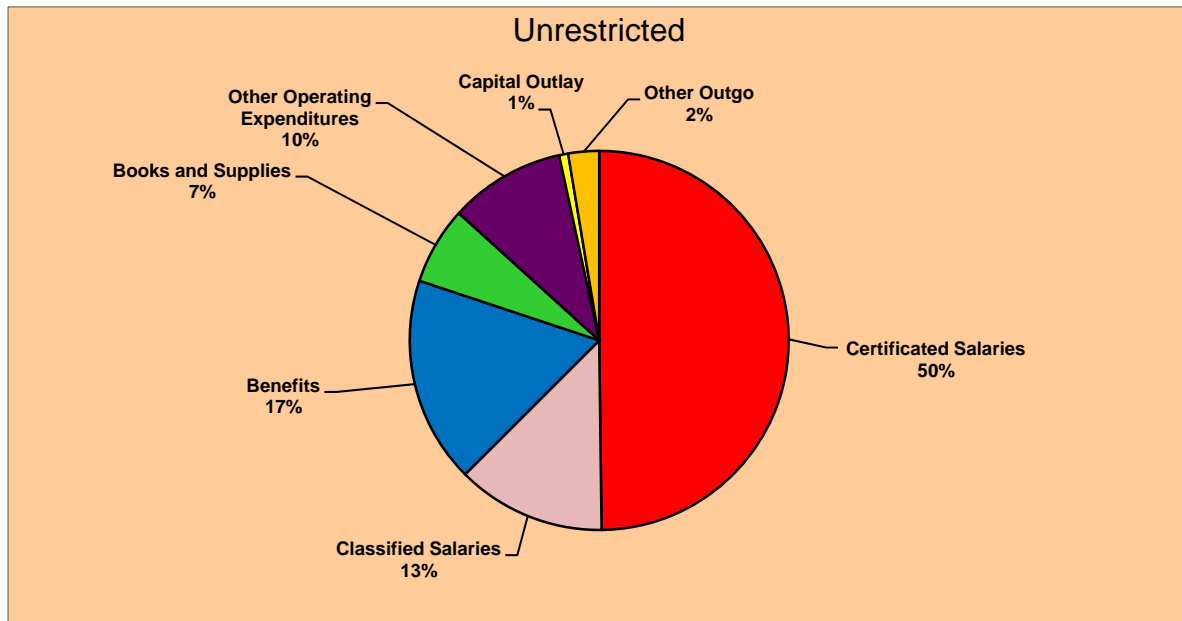
<b>Education Protection Account (EPA) Budget</b>	
<b><i>Fiscal Year Ending June 30, 2015</i></b>	
	Ripon Unified School District
<b>BUDGETED EPA REVENUES:</b>	
<i>Estimated EPA Funds</i>	\$2,806,453
<b>BUDGETED EPA EXPENDITURES:</b>	
<i>Certificated Instructional Salaries</i>	\$2,080,989
<i>Certificated Support Salaries</i>	\$164,238
<i>Certificated Instructional &amp; Support Benefits</i>	\$561,226
<b>TOTAL</b>	<b>\$2,806,453</b>

### **Operating Expenditure Components**

The General Fund is used for the majority of the functions within the District. As illustrated below, the largest part of expenditures are salaries and benefits that comprise of approximately 80% of the District's unrestricted budget, and approximately 75% of the total General Fund budget.

<b>Description</b>	<b>Unrestricted</b>	<b>Combined</b>
Certificated Salaries	\$10,273,436	\$11,840,550
Classified Salaries	\$2,621,364	\$3,538,966
Benefits (Payroll Taxes and Health & Welfare Contributions)	\$3,626,862	\$4,243,975
Books and Supplies	\$1,367,033	\$2,269,198
Other Operating Expenditures	\$2,039,311	\$3,361,753
Capital Outlay	\$158,341	\$158,341
Other Outgo	\$541,380	\$608,542
<b>TOTAL</b>	<b>\$20,627,727</b>	<b>\$26,021,325</b>

Following is a graphical description of expenditures by percentage:



### **Contributions to/from Restricted Programs**

The budget includes the following transfers of unrestricted resources to restricted programs to cover restricted program expenditures in excess of revenue:

Description	Second Interim
Agricultural Vocational Education	\$21,645
Junior Reserve Officer Training Corps (JROTC)	\$131,340
Parent Faculty Club	\$38,567
Restricted Maintenance Account	\$626,394
Regional Occupational Programs (ROP)	\$72,108
Special Education	\$1,506,394
Title III - LEP	\$7,409
<b>TOTAL CONTRIBUTIONS</b>	<b>\$2,403,857</b>

### **General Fund Summary**

The District's 2014-15 General Fund projects a total operating deficit of \$3,192,665 (a deficit of \$2,484,369 for unrestricted activity) and an ending fund balance of \$8,675,359 (\$8,154,301 for unrestricted activity). The components of the District's fund balance are as follows: revolving cash - \$5,000; assignments - \$1,596,575; restricted programs - \$521,058; economic uncertainty - \$1,561,280; and unassigned / unappropriated of \$4,991,446.

### **Cash Flow**

The District is anticipating having positive monthly cash balances during the 2014-15 school year.

### **Fund Summaries**

As illustrated below, all Funds are anticipated to have a positive ending fund balance at June 30, 2015.

FUND	2013-14	Est. Net Change	2014-15
GENERAL (UNRESTRICTED & RESTRICTED)	\$11,868,024	(\$3,192,665)	\$8,675,359
CAFETERIA	\$234,014	(\$16,844)	\$217,170
DEFERRED MAINTENANCE	\$235,943	\$1,215,438	\$1,451,381
BUILDING FUND	\$10,716,076	(\$9,876,217)	\$839,859
CAPITAL FACILITIES	\$753,243	\$524,000	\$1,277,243
COUNTY SCHOOL FACILITIES	\$29,273	\$76	\$29,349
CAPITAL PROJECTS	\$9,635	\$20	\$9,655
BOND INTEREST & REDEMPTION	\$1,431,175	\$147,573	\$1,578,748
SELF INSURANCE	\$163,283	\$398	\$163,681
<b>TOTAL</b>	<b>\$25,440,666</b>	<b>(\$11,198,221)</b>	<b>\$14,242,445</b>

## **Multiyear Projection**

### ***General Planning Factors:***

In January 2015, the Department of Finance (DOF) released the following planning factors:

<i>Planning Factor</i>	<i>Fiscal Year</i>		
	2014-15	2015-16	2016-17
<b>COLA (DOF)</b>	0.85%	1.58%	2.17%
<b>LCFF Gap Funding Percentage (DOF)</b>	29.15%	32.19%	23.71%
<b>STRS Employer Rates</b>	8.88%	10.73%	12.58%
<b>PERS Employer Rates (PERS Board / Actuary)</b>	11.771%	12.6%	15.0%
<b>Lottery – unrestricted per ADA*</b>	\$128	\$128	\$128
<b>Lottery – Prop. 20 per ADA*</b>	\$34	\$34	\$34
<b>Mandated Cost per ADA</b>	\$67	\$171	\$0
<b>Mandate Block Grant for Districts – K-8 per ADA</b>	\$28	\$28	\$28
<b>Mandate Block Grant for Districts – 9-12 per ADA</b>	\$56	\$56	\$56
<b>Mandate Block Grant for Charters – K-8 per ADA</b>	\$14	\$14	\$14
<b>Mandate Block Grant for Charters – 9-12 per ADA</b>	\$42	\$42	\$42
<b>State Preschool Daily Reimbursement Rate</b>	\$22.28	\$22.63	\$22.63
<b>General Child Care Daily Reimbursement Rate</b>	\$36.10	\$36.67	\$36.67
<b>Routine Restricted Maintenance Account</b>	1%	3%	3%
* Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond.			

Various aspects of the planning factors illustrated above will be further discussed below with the District's revenue or expenditure assumptions.

### ***Revenue Assumptions:***

As noted above, the Department of Finance (DOF) released the following estimated gap factors and COLA percentages on July 3, 2014 for 2013-14 through 2016-17:

	Estimate 2013-14	Actual 2013-14	Estimate 2014-15	Estimate 2015-16	Estimate 2016-17
<b>LCFF Gap Funding Percentage</b>	11.78%	12.00%	29.56%	20.68%	25.48%
<b>Annual COLA</b>	1.57%	1.57%	0.85%	2.19%	2.14%

As referenced above in the *General Planning Factors* and reiterated below, the Department of Finance (DOF) released the following updates to the estimated gap factors and COLA percentages for 2014-15 through 2016-17:

	Actual 2013-14	Estimate 2014-15	Estimate 2015-16	Estimate 2016-17
<b>DOF LCFF Gap Funding %</b>	12.00%	29.15%	32.19%	23.71%
<b>SSC LCFF Gap Funding %</b>	12.00%	29.15%	32.19%	11.25%
<b>Annual COLA</b>	1.57%	0.85%	1.58%	2.17%

As illustrated above, the 2014-15 gap funding percentage, and combined COLAs for the subsequent years are lower than originally estimated; however, the estimated gap funding percentage is higher than expected for the two subsequent years. The net result of the updates is more favorable for the District during the immediate future. Although, School Services is estimating the 2016-17 gap factor to be 11.25%, the District is utilizing the 2016-17 estimated gap factor provided by DOF.

Based on 2014-15 enrollment and past enrollment trends, the District anticipates enrollment to remain constant. The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA and funding percentages towards the District's LCFF target as noted above.

Unrestricted State revenue is estimated to increase for 2015-16 primarily due to one-time additional mandated cost revenue, and decrease thereafter. Unrestricted local revenue is estimated to decrease from 2015-16 due to the loss of ROP funds previously received by the County Office of Education. Restricted revenue is estimated to relatively remain constant for subsequent years.

### ***Expenditure Assumptions:***

Salary changes from 2014-15 encompass step increases of approximately 1.7% for certificated and approximately 1.4% for classified. Additional teaching and classified support positions have also been included.

Assembly Bill 1469 increased the contribution rates that employers, employees and the State pay to support the State Teachers Retirement System. The rate for employers is 8.88% for 2014-15. As illustrated below, employer rates will continue to increase until 2020-21 and are expected to bring the retirement system to full funding in about 31 years.

<b>CalSTRS Rates per Education Code Sections 22901.7 and 22950.5</b>							
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
<b>Employer</b>	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
<b>Member (2% at 60)</b>	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
<b>Member (2% at 62)</b>	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

As noted above, member contributions are also increased to a maximum of 10.25% for those who were members by December 31, 2012 (2% at 60) and to a maximum of 9.205% for those who became members on or after January 1, 2013 (2% at 62). The annual 2% increase to member benefits (“improvement factor”) is vested for active members for any calendar year in which active member contributions are increased.

The CalPERS Board adopted changes to the actuarial assumptions to be effective June 30, 2015. The changes result in a projected increase to the employer contribution rates for 2015-16 and for the next five years. The CalPERS Circular Letter 200-012-14 dated March 10, 2014 provided projected rates for 2014-15 through 2020-21, which are illustrated below:

<b>CalPERS Actual and Projected Rates</b>						
<b>2014-15 Actual</b>	<i>2015-16 Projected</i>	<i>2016-17 Projected</i>	<i>2017-18 Projected</i>	<i>2018-19 Projected</i>	<i>2019-20 Projected</i>	<i>2020-21 Projected</i>
<b>11.771%</b>	12.6%	15.0%	16.6%	18.2%	19.9%	20.4%

Therefore, adjustments to benefits contained in the District’s multi-year projection reflect the effects of salary changes noted above, as well as expected increases to employer pension costs.

Unrestricted supplies are expected to increase for 2015-16 due to furnishing new classrooms, and decrease thereafter. Restricted supplies are estimated to decrease for 2015-16 due to expending one-time funds in 2014-15. Capital outlay expenditures are estimated to decrease for 2015-16 due to specific one-time capital activities performed during 2014-15. Increase of other outgo primarily relates to increased LCFF county office transfers based on estimated LCFF funding. Lastly, increase of contributions to restricted programs is primarily due to restoring the restricted maintenance account, and increased contributions to ROP as a result of the loss of local revenue.

#### ***Estimated Ending Fund Balances:***

During 2015-16, the District estimates that the General Fund is projected to deficit spend by \$661,772 resulting in an ending General Fund balance of approximately \$8.0 million. After reservations, assignments, and restrictions, the 2015-16 unassigned fund balance is estimated to be approximately \$2.4 million.

During 2016-17, the District estimates that the General Fund is projected to deficit spend by \$773,182 resulting in an ending General Fund balance of approximately \$7.2 million. After reservations, assignments, and restrictions, the 2016-17 unassigned fund balance is estimated to be approximately \$691,000.

#### ***Conclusion:***

The projection supports that the District will be able to meet its financial obligations for the current and subsequent years. Therefore, the Ripon Unified School District certifies that its financial condition is positive; a positive certification states that based upon current projections, a district will be able meet its financial obligations for the current fiscal year and subsequent two fiscal years. Administration is confident that the District will be able to maintain an economic uncertainty reserve of six percent, and have the necessary cash in order to ensure that the District remains fiscally solvent.

# RIPON UNIFIED SCHOOL DISTRICT

## 2014-15 Second Interim Budget

### Estimated Financial Activity: All Funds

Description	General Fund (01)	Cafeteria Special Revenue Fund (13)	Deferred Maintenance Fund (14)	Building Fund (21)	Capital Facilities Fund (25)	County School Facilities Fund (35)	Capital Projects Fund (40)	Bond Interest & Redemption Fund (51)	Self Insurance Fund (67)	Total
<b>REVENUES</b>										
General Purpose (LCFF) Revenues:										
State Aid & EPA	14,686,436	-	1,500,000	-	-	-	-	-	-	16,186,436
Property Taxes & Misc. Local	4,066,163	-	-	-	-	-	-	-	-	4,066,163
Total General Purpose	18,752,599	-	1,500,000	-	-	-	-	-	-	20,252,599
Federal Revenues	1,095,918	453,912	-	-	-	-	-	-	-	1,549,830
Other State Revenues	1,145,796	120,609	-	-	-	-	-	12,813	-	1,279,218
Other Local Revenues	1,834,347	318,202	675	29,085	1,007,700	76	20	1,268,109	398	4,458,612
<b>TOTAL - REVENUES</b>	<b>22,828,660</b>	<b>892,723</b>	<b>1,500,675</b>	<b>29,085</b>	<b>1,007,700</b>	<b>76</b>	<b>20</b>	<b>1,280,922</b>	<b>398</b>	<b>27,540,259</b>
<b>EXPENDITURES</b>										
Certificated Salaries	11,840,550	-	-	-	-	-	-	-	-	11,840,550
Classified Salaries	3,538,966	375,113	-	-	-	-	-	-	-	3,914,079
Employee Benefits (All)	4,243,975	109,675	-	-	-	-	-	-	-	4,353,650
Books & Supplies	2,269,198	348,825	4,299	7,328	-	-	-	-	-	2,629,650
Other Operating Expenses (Services)	3,361,753	58,377	195,802	333,288	483,700	-	-	-	-	4,432,920
Capital Outlay	158,341	-	85,136	9,564,686	-	-	-	-	-	9,808,163
Other Outgo	626,119	-	-	-	-	-	-	1,147,980	-	1,774,099
Direct Support/Indirect Costs	(17,577)	17,577	-	-	-	-	-	-	-	-
<b>TOTAL - EXPENDITURES</b>	<b>26,021,325</b>	<b>909,567</b>	<b>285,237</b>	<b>9,905,302</b>	<b>483,700</b>	<b>-</b>	<b>-</b>	<b>1,147,980</b>	<b>-</b>	<b>38,753,111</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(3,192,665)</b>	<b>(16,844)</b>	<b>1,215,438</b>	<b>(9,876,217)</b>	<b>524,000</b>	<b>76</b>	<b>20</b>	<b>132,942</b>	<b>398</b>	<b>(11,212,852)</b>
<b>OTHER SOURCES/USES</b>										
Transfers In	-	-	-	-	-	-	-	-	-	-
Transfers (Out)	-	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	14,631	-	14,631
Contributions to Restricted Programs	-	-	-	-	-	-	-	-	-	-
<b>TOTAL - OTHER SOURCES/USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>14,631</b>	<b>-</b>	<b>14,631</b>
<b>FUND BALANCE INCREASE (DECREASE)</b>	<b>(3,192,665)</b>	<b>(16,844)</b>	<b>1,215,438</b>	<b>(9,876,217)</b>	<b>524,000</b>	<b>76</b>	<b>20</b>	<b>147,573</b>	<b>398</b>	<b>(11,198,221)</b>
<b>FUND BALANCE</b>										
Beginning Fund Balance	11,868,024	234,014	235,943	10,716,076	753,243	29,273	9,635	1,431,175	163,283	25,440,666
Ending Balance, June 30	8,675,359	217,170	1,451,381	839,859	1,277,243	29,349	9,655	1,578,748	163,681	14,242,445

# RIPON UNIFIED SCHOOL DISTRICT

## 2014-15 Second Interim Budget Estimated Financial Activity: Operating Fund

Description	General Fund		
	Unrestricted	Restricted	Total
<b>REVENUES</b>			
General Purpose (LCFF) Revenues:			
State Aid & EPA	14,686,436	-	14,686,436
Property Taxes & Misc. Local	4,066,163	-	4,066,163
Total General Purpose	18,752,599	-	18,752,599
Federal Revenues	-	1,095,918	1,095,918
Other State Revenues	752,161	393,635	1,145,796
Other Local Revenues	1,042,455	791,892	1,834,347
<b>TOTAL - REVENUES</b>	20,547,215	2,281,445	22,828,660
<b>EXPENDITURES</b>			
Certificated Salaries	10,273,436	1,567,114	11,840,550
Classified Salaries	2,621,364	917,602	3,538,966
Employee Benefits (All)	3,626,862	617,113	4,243,975
Books & Supplies	1,367,033	902,165	2,269,198
Other Operating Expenses (Services)	2,039,311	1,322,442	3,361,753
Capital Outlay	158,341	-	158,341
Other Outgo	622,819	3,300	626,119
Direct Support/Indirect Costs	(81,439)	63,862	(17,577)
<b>TOTAL - EXPENDITURES</b>	20,627,727	5,393,598	26,021,325
<b>EXCESS (DEFICIENCY)</b>	(80,512)	(3,112,153)	(3,192,665)
<b>OTHER SOURCES/USES</b>			
Transfers In	-	-	-
Transfers (Out)	-	-	-
Net Other Sources (Uses)	-	-	-
Contributions (to Restricted Programs)	(2,403,857)	2,403,857	-
<b>TOTAL - OTHER SOURCES/USES</b>	(2,403,857)	2,403,857	-
<b>FUND BALANCE INCREASE (DECREASE)</b>	(2,484,369)	(708,296)	(3,192,665)
<b>FUND BALANCE</b>			
Beginning Fund Balance	10,638,670	1,229,354	11,868,024
Ending Balance, June 30	8,154,301	521,058	8,675,359



# RIPON UNIFIED SCHOOL DISTRICT

## 2014-15 Second Interim Budget

### General Fund Report Comparison

Description	Prior Board Approved Budget			Second Interim Budget			Variance		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue	20,012,725	-	20,012,725	18,752,599	-	18,752,599	(1,260,126)	-	(1,260,126)
Federal Revenue	-	1,095,918	1,095,918	-	1,095,918	1,095,918	-	-	-
State Revenue	647,161	393,635	1,040,796	752,161	393,635	1,145,796	105,000	-	105,000
Local Revenue	888,743	771,349	1,660,092	1,042,455	791,892	1,834,347	153,712	20,543	174,255
<b>Total Revenues</b>	<b>21,548,629</b>	<b>2,260,902</b>	<b>23,809,531</b>	<b>20,547,215</b>	<b>2,281,445</b>	<b>22,828,660</b>	<b>(1,001,414)</b>	<b>20,543</b>	<b>(980,871)</b>
<b>EXPENDITURES</b>									
Certificated Salaries	10,400,239	1,613,405	12,013,644	10,273,436	1,567,114	11,840,550	(126,803)	(46,291)	(173,094)
Classified Salaries	2,512,191	917,602	3,429,793	2,621,364	917,602	3,538,966	109,173	-	109,173
Benefits	3,579,426	613,603	4,193,029	3,626,862	617,113	4,243,975	47,436	3,510	50,946
Books and Supplies	1,181,044	857,790	2,038,834	1,367,033	902,165	2,269,198	185,989	44,375	230,364
Other Services & Oper.	2,001,825	1,276,965	3,278,790	2,039,311	1,322,442	3,361,753	37,486	45,477	82,963
Capital Outlay	158,341	-	158,341	158,341	-	158,341	-	-	-
Other Outgo 7xxx	679,381	3,300	682,681	622,819	3,300	626,119	(56,562)	-	(56,562)
Transfer of Indirect 73xx	(81,439)	63,862	(17,577)	(81,439)	63,862	(17,577)	-	-	-
<b>Total Expenditures</b>	<b>20,431,008</b>	<b>5,346,527</b>	<b>25,777,535</b>	<b>20,627,727</b>	<b>5,393,598</b>	<b>26,021,325</b>	<b>196,719</b>	<b>47,071</b>	<b>243,790</b>
<b>Excess / (Deficiency)</b>	<b>1,117,621</b>	<b>(3,085,625)</b>	<b>(1,968,004)</b>	<b>(80,512)</b>	<b>(3,112,153)</b>	<b>(3,192,665)</b>	<b>(1,198,133)</b>	<b>(26,528)</b>	<b>(1,224,661) (A)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted	(2,399,482)	2,399,482	-	(2,403,857)	2,403,857	-	(4,375)	4,375	-
<b>Total Financing Sources/Uses</b>	<b>(2,399,482)</b>	<b>2,399,482</b>	<b>-</b>	<b>(2,403,857)</b>	<b>2,403,857</b>	<b>-</b>	<b>(4,375)</b>	<b>4,375</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(1,281,861)</b>	<b>(686,143)</b>	<b>(1,968,004)</b>	<b>(2,484,369)</b>	<b>(708,296)</b>	<b>(3,192,665)</b>	<b>(1,202,508)</b>	<b>(22,153)</b>	<b>(1,224,661)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	10,638,670	1,229,354	11,868,024	10,638,670	1,229,354	11,868,024	-	-	-
<b>Ending Balance</b>	<b>9,356,809</b>	<b>543,211</b>	<b>9,900,020</b>	<b>8,154,301</b>	<b>521,058</b>	<b>8,675,359</b>	<b>(1,202,508)</b>	<b>(22,153)</b>	<b>(1,224,661)</b>
Nonspendable (Revolving Cash)	5,000		5,000	5,000		5,000	-	-	-
Restricted		543,211	543,211		521,058	521,058	-	(22,153)	(22,153)
Assigned	1,658,670		1,658,670	1,596,575		1,596,575	(62,095)	-	(62,095)
Unassigned - REU	1,545,411		1,545,411	1,561,280		1,561,280	15,869	-	15,869
Unassigned - Other	6,147,728	-	6,147,728	4,991,446	-	4,991,446	(1,156,282)	-	(1,156,282)
<b>Total - Fund Balance</b>	<b>9,356,809</b>	<b>543,211</b>	<b>9,900,020</b>	<b>8,154,301</b>	<b>521,058</b>	<b>8,675,359</b>	<b>(1,202,508)</b>	<b>(22,153)</b>	<b>(1,224,661)</b>

**Notes:**

(A) Decrease is primarily due to the projected LCFF gap funding changing from 29.56% to 29.15%, and increasing the portion attributable to the Deferred Maintenance Fund in the amount of approximately \$1.28 million.

# RIPON UNIFIED SCHOOL DISTRICT

## 2014-15 Second Interim Budget

### General Fund Multi-Year Projection

Description	2014-15 Projected Budget			2015-16 Projected Budget			2016-17 Projected Budget		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
<b>REVENUES</b>									
General Purpose Revenue (A)	18,752,599	-	18,752,599	21,834,813	-	21,834,813	22,742,989	-	22,742,989
Federal Revenue	-	1,095,918	1,095,918	-	1,095,918	1,095,918	-	1,095,918	1,095,918
State Revenue (B)	752,161	393,635	1,145,796	961,000	393,635	1,354,635	465,000	393,635	858,635
Local Revenue (C)	1,042,455	791,892	1,834,347	1,003,457	752,894	1,756,351	977,781	732,547	1,710,328
<b>Total Revenues</b>	<b>20,547,215</b>	<b>2,281,445</b>	<b>22,828,660</b>	<b>23,799,270</b>	<b>2,242,447</b>	<b>26,041,717</b>	<b>24,185,770</b>	<b>2,222,100</b>	<b>26,407,870</b>
<b>EXPENDITURES</b>									
Certificated Salaries (D)	10,273,436	1,567,114	11,840,550	10,737,523	1,601,754	12,339,277	10,921,692	1,638,126	12,559,818
Classified Salaries (D)	2,621,364	917,602	3,538,966	2,748,700	936,286	3,684,986	2,790,765	947,508	3,738,273
Benefits (E)	3,626,862	617,113	4,243,975	3,941,819	633,566	4,575,385	4,255,472	666,009	4,921,481
Books and Supplies (F)	1,367,033	902,165	2,269,198	1,657,272	902,165	2,559,437	1,451,535	902,165	2,353,700
Other Services & Oper. Exp (G)	2,039,311	1,322,442	3,361,753	2,068,037	712,520	2,780,557	2,098,199	712,520	2,810,719
Capital Outlay (H)	158,341	-	158,341	33,341	-	33,341	33,341	-	33,341
Other Outgo (I)	622,819	3,300	626,119	744,783	3,300	748,083	777,997	3,300	781,297
Transfer of Indirect Costs	(81,439)	63,862	(17,577)	(81,439)	63,862	(17,577)	(81,439)	63,862	(17,577)
<b>Total Expenditures</b>	<b>20,627,727</b>	<b>5,393,598</b>	<b>26,021,325</b>	<b>21,850,036</b>	<b>4,853,453</b>	<b>26,703,489</b>	<b>22,247,562</b>	<b>4,933,490</b>	<b>27,181,052</b>
<b>Excess / (Deficiency)</b>	<b>(80,512)</b>	<b>(3,112,153)</b>	<b>(3,192,665)</b>	<b>1,949,234</b>	<b>(2,611,006)</b>	<b>(661,772)</b>	<b>1,938,208</b>	<b>(2,711,390)</b>	<b>(773,182)</b>
<b>OTHER SOURCES/USES</b>									
Transfers In	-	-	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-	-	-
Net Other Sources (Uses)	-	-	-	-	-	-	-	-	-
Contributions to Restricted (J)	(2,403,857)	2,403,857	-	(2,644,511)	2,644,511	-	(2,714,253)	2,714,253	-
<b>Total Financing Sources/Uses</b>	<b>(2,403,857)</b>	<b>2,403,857</b>	<b>-</b>	<b>(2,644,511)</b>	<b>2,644,511</b>	<b>-</b>	<b>(2,714,253)</b>	<b>2,714,253</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(2,484,369)</b>	<b>(708,296)</b>	<b>(3,192,665)</b>	<b>(695,277)</b>	<b>33,505</b>	<b>(661,772)</b>	<b>(776,045)</b>	<b>2,863</b>	<b>(773,182)</b>
<b>FUND BALANCE, RESERVES</b>									
Beginning Balance	10,638,670	1,229,354	11,868,024	8,154,301	521,058	8,675,359	7,459,024	554,563	8,013,587
<b>Ending Balance</b>	<b>8,154,301</b>	<b>521,058</b>	<b>8,675,359</b>	<b>7,459,024</b>	<b>554,563</b>	<b>8,013,587</b>	<b>6,682,979</b>	<b>557,426</b>	<b>7,240,405</b>
Nonspendable (Revolving Cash)	5,000	-	5,000	5,000	-	5,000	5,000	-	5,000
Restricted	-	521,058	521,058	-	554,563	554,563	-	557,426	557,426
Assigned (K)	1,596,575	-	1,596,575	3,446,375	-	3,446,375	4,355,575	-	4,355,575
Unassigned - 6% REU	1,561,280	-	1,561,280	1,602,200	-	1,602,200	1,631,000	-	1,631,000
Unassigned - Other	4,991,446	-	4,991,446	2,405,449	-	2,405,449	691,404	-	691,404
<b>Total - Fund Balance</b>	<b>8,154,301</b>	<b>521,058</b>	<b>8,675,359</b>	<b>7,459,024</b>	<b>554,563</b>	<b>8,013,587</b>	<b>6,682,979</b>	<b>557,426</b>	<b>7,240,405</b>

**Notes:**

(A) The District anticipates enrollment remain constant thereafter (decrease from 2014-15 relates to COE ADA). The Local Control Funding Formula is estimated to be adjusted per Department of Finance's estimates of COLA and funding percentages towards the District's LCFF Target.

(B) Unrestricted State revenue is estimated to increase for 2015-16 primarily due to one-time additional mandated cost revenue, and decrease thereafter.

(C) Unrestricted local revenue is estimated to decrease from 2015-16 due to the loss of ROP funds previously received by the County Office of Education.

(D) Salary changes from 2014-15 encompass step increases, as well as, additional teaching & support positions.

(E) Adjustments to benefits reflect the effects of salary changes noted above, and expected increases to employer pension costs.

(F) Unrestricted supplies are expected to increase for 2015-16 due to new furnishing new classrooms, and decrease thereafter.

(G) Restricted supplies are estimated to decrease for 2015-16 due to expending one-time funds in 2014-15.

(H) Capital outlay expenditures are estimated to decrease for 2015-16 due to specific one-time capital activities performed during 2014-15.

(I) Increase of other outgo primarily relates to increased LCFF county office transfers based on estimated LCFF funding.

(J) Increase of contributions to restricted programs is primarily due to accounting for increased costs associated with restoring the restricted maintenance contribution, and contributing additional funds to the ROP program due to the loss of local revenue.

(K) Fund balance assignments for 2015-16 & 2016-17 consist of the following:

Description	Amount		Comments
	2015-16	2016-17	
Site Lottery Funds	\$1,596,575	\$1,596,575	One time funds
15-16 Supplemental Growth	\$349,800	\$699,600	2015-16 additional growth compounded since on-going
16-17 Supplemental Growth	N/A	\$173,100	Additional growth on-going
GAP Percentage Difference	\$0	\$386,300	Difference between DOF & SSC LCFF gap estimates
Maintenance & Technology	\$1,500,000	\$1,500,000	One time funds
<b>Total</b>	<b>\$3,446,375</b>	<b>\$4,355,575</b>	



**San Joaquin County Office of Education**  
James A. Mousalimas, County Superintendent of Schools

## 2014-15 2nd Interim

\_\_\_\_\_  
RIPON

**District**

The undersigned, hereby certify that the Board of Education of the \_\_\_\_\_ Ripon Unified \_\_\_\_\_ School District, at its meeting on \_\_\_\_\_ March 9, 2015 \_\_\_\_\_, has reviewed and approved the Budget Assumptions Worksheets that are included as part of the Second Interim Budget Financial Report, and upon which the District's multiyear financial projections are based.

Signed: \_\_\_\_\_  
President, Board of Education

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

Signed: \_\_\_\_\_  
District Superintendent

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

**2014-15 2nd Interim**  
**RIPON**  
**District**

**Please fill out the form completely.** Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2014-15 1st Interim	2nd Interim (Unrestricted Only) 2014-15	Projected (Unrestricted Only) 2015-16	Projected (Unrestricted Only) 2016-17
<b><u>REVENUES:</u></b>				
<b><u>LCFF Funding Sources (8010-8099):</u></b>				
ADA Used for R/L (Funded):		2924.87 ADA	2924.87 ADA	2924.87 ADA
Estimated P-2 ADA:		2893.57 ADA	2893.57 ADA	2893.57 ADA
Total Change from Prior Period		\$ (1,260,126)	\$ 3,082,214	\$ 908,176
Adjusted Budget Amount	\$ 20,012,725	\$ 18,752,599	\$ 21,834,813	\$ 22,742,989
Please describe reason(s) for changes:		LCFF Calc +19,874	LCFF Calc +3,082,214	LCFF Calc 908,176
		Fund 14 Def Maintenance (1,280,000)		
<b><u>Federal Revenue (8100-8299):</u></b>				
% Increase (Decrease) included in:		%	%	%
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				

	1st Interim	2nd Interim (Unrestricted Only) 2014-15	Projected (Unrestricted Only) 2015-16	Projected (Unrestricted Only) 2016-17
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$ 105,000	\$ 208,839	\$ (496,000)
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ 105,000	\$ 208,839	\$ (496,000)
Adjusted Budget Amount	\$ 647,161	\$ 752,161	\$ 961,000	\$ 465,000
Please describe reason(s) for changes:		Mandated Costs Reimbursements +105,000	Remove 14/15 Mandated Costs (287,161)	Remove 15/16 Mandated Costs (496000)
			Mandated 15/16 One Time +496,000	
<b><u>REVENUES Cont.:</u></b>				
<b><u>Local Revenue (8600-8799):</u></b>				
% Incr.(Decr.) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$ 153,712	\$ (38,998)	\$ (25,676)
Total Change from Prior Period		\$ 153,712	\$ (38,998)	\$ (25,676)
Adjusted Budget Amount	\$ 888,743	\$ 1,042,455	\$ 1,003,457	\$ 977,781
Please describe reason(s) for changes:		Other Local Revenue +3,712	ROP (38,998)	ROP (20,347)
		Community Redevelopment Funds +150,000		ROC/P Lottery Eliminated Res 0110/9650 (5,329)

	1st Interim	2nd Interim (Unrestricted Only) 2014-15	Projected (Unrestricted Only) 2015-16	Projected (Unrestricted Only) 2016-17
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____ -	\$ _____ -	\$ _____ -
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>Contributions (8980-8999):</u></b>				
(Incr.)Decr. for Sp. Ed. :		\$ _____	\$ _____ (26,945)	\$ _____ (35,068)
( Incr.)Decr. for On-going Major Maint (RRM). :		\$ _____	\$ _____ (174,711)	\$ _____ (14,327)
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____ (4,375)	\$ _____ (38,998)	\$ _____ (20,347)
Total Change from Prior Period		\$ _____ (4,375)	\$ _____ (240,654)	\$ _____ (69,742)
Adjusted Budget Amount	\$ _____ (2,399,482)	\$ _____ (2,403,857)	\$ _____ (2,644,511)	\$ _____ (2,714,253)
Please describe reason(s) for changes:		ROC/P (4,375)	Special Ed (26,945)	Special Ed (35,068)
		_____	RRM (174,711)	RRM (14,327)
		_____	ROP Revenue (38,998)	ROP Revenue (20,347)
		_____	_____	_____
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ _____ (4,375)	\$ _____ (240,654)	\$ _____ (69,742)
Adjusted Budget Amount	\$ _____ (2,399,482)	\$ _____ (2,403,857)	\$ _____ (2,644,511)	\$ _____ (2,714,253)
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 19,149,147</b>	<b>\$ 18,143,358</b>	<b>\$ 21,154,759</b>	<b>\$ 21,471,517</b>

	1st Interim	2nd Interim (Unrestricted Only) 2014-15	Projected (Unrestricted Only) 2015-16	Projected (Unrestricted Only) 2016-17
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>		<b><u>% Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>
Step & Column included in:		<b><u>\$ Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>
COLA included in:				
<u>Other:</u>				
Growth Positions:				
One time \$ included in:				
Plus(Minus) Other \$ changes:				
Total Change from Prior Period				
Adjusted Budget Amount				

LCFF K-3 Grade Span ratio	N/A	N/A Negotiated Class Sizes	1: NA	1: NA
---------------------------	-----	----------------------------	-------	-------

Enter Grade Span ratio for each fiscal year or N/A in the box if Negotiated Class Sizes

Please describe reason(s) for changes:	Moved Excess Budget to Object 2xxx & 3xxx	Step & Column +175,399	Step & Column +184,169
	for Subs & Extra Time (126,803)	3 Elementary Teachers	
		2 High School Teachers	

<b><u>Object 2XXX:</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>	<b><u>% Increase/(Decrease)</u></b>	<b><u>\$ Increase/(Decrease)</u></b>
Step & Column included in:						
COLA included in:						
<u>Other:</u>						
Growth Positions:						
One time \$ included in:						
Plus(Minus) Other \$ changes:						
Total Change from Prior Period						
Adjusted Budget Amount						

Please describe reason(s) for changes:	From Object 1xxx to cover Sub/Extra Time cost	3 Instructional Days Aides +16,320	Step & Column \$42,065
		Step & Column +40,062	
		1 Elementary Secretary	
		1 Elementary Librarian	

	1st Interim	2nd Interim (Unrestricted Only) 2014-15		Projected (Unrestricted Only) 2015-16		Projected (Unrestricted Only) 2016-17	
<b>Object 3XXX:</b>							
Change in Statutory Benefits:		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column		% \$	-	% \$	34,166	% \$	40,436
Increase in Statutory due to COLA		% \$	-	% \$	-	% \$	-
Incr./Decr. in Statutory due to rate changes		% \$	(64,481)	% \$	219,772	% \$	273,217
Incr./Decr. in Statutory due to +/- positions, other changes		% \$	7,731	% \$	61,019	% \$	-
Total \$ Change in Statutory		\$	(56,750)	\$	314,957	\$	313,653
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		% \$		% \$		% \$	
Incr./Decr. in H & W due to CAP change		% \$		% \$		% \$	
Incr./Decr. in H & W due to other		% \$		% \$		% \$	
Incr./Decr. in H & W due to +/- positions		% \$		% \$		% \$	
Are you budgeting at the CAP ?		Yes					
Total \$ Change in H & W		\$	-	\$	-	\$	-
Changes in Other Benefits:		% \$	104,186	% \$		% \$	
Total \$ Change in Benefits:		\$	47,436	\$	314,957	\$	313,653
One time benefit \$ included above:		\$		\$		\$	
Total Change from Prior Period		\$	47,436	\$	314,957	\$	313,653
Adjusted Budget Amount	<u>\$ 3,579,426</u>	\$	3,626,862	\$	3,941,819	\$	4,255,472

Please describe changes next page:

<u>Changes due to balance objects 1,2,4,5xxx</u>	<u>Step &amp; Column +34,166</u>	<u>Step &amp; Column +34,166</u>
	<u>Statutory Rate Changes +219,772</u>	<u>Statutory Rate Changes +273,217</u>
	<u>Growth Positions +61,019</u>	

-



	1st Interim	2nd Interim (Unrestricted Only) 2014-15		Projected (Unrestricted Only) 2015-16		Projected (Unrestricted Only) 2016-17	
<b>Object 4XXX:</b>							
% Increase(Decrease) included in:		%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:			\$		\$		\$
One time \$ included in:			\$		\$		\$
Total Change from Prior Period			\$		\$		\$
Adjusted Budget Amount	\$ 1,181,044		\$		\$		\$

Please describe reason(s) for changes:

Textbooks +205,923	New classroom set up	Reduce classroom set up
Materials & Supplies (19,934)		

**EXPENSES Cont.:**

**Object 5XXX:**

% Increase(Decrease) included in:		%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:			\$		\$		\$
One time \$ included in:			\$		\$		\$
Total Change from Prior Period			\$		\$		\$
Adjusted Budget Amount	\$ 2,001,825		\$		\$		\$

Please describe reason(s) for changes:

Increased Lottery Budget for T&C and Other Services	5% Utilties Increase	5% Utilities Increase
+37,486		

	1st Interim	2nd Interim (Unrestricted Only) 2014-15		Projected (Unrestricted Only) 2015-16		Projected (Unrestricted Only) 2016-17	
<b>Object 6XXX:</b>							
% Increase(Decrease) included in:		%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:			\$		\$		\$
One time \$ included in:			\$		\$		\$
Total Change from Prior Period			\$		\$		\$
Adjusted Budget Amount	\$ 158,341		\$		\$		\$

Please describe reason(s) for changes:

	Removed Vehicles Purchased in 14/15	

**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:		%	\$	%	\$	%	\$
Flat \$ Increase(Decrease) included in:			\$		\$		\$
One time \$ included in:			\$		\$		\$
Total Change from Prior Period			\$		\$		\$
Adjusted Budget Amount	\$ 679,381		\$		\$		\$

Please describe reason(s) for changes:

Payments to COE (56-562)	Estimated County RL Transfer +61,227	Estimated County RL Transfer +52,505
	Sieman Energy Principal & Interest Payment +10,412	Sieman Energy Principal & Interest +10,932
	15/16 Excess Cost +\$30,223	-\$30,223 Remove On-going Impact 14/15 Excess Co
	JPA Property/Liability Insurance +29,502	





San Joaquin County Office of Education  
James A. Mousalimas, County Superintendent of Schools

2014-15 2nd Interim

RIPON

District

**Please fill out the form completely.** Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

	2014-15 1st Interim	2nd Interim (Restricted Only) 2014-15	Projected (Restricted Only) 2015-16	Projected (Restricted Only) 2016-17
<b><u>REVENUES:</u></b>				
<b><u>LCFF Funding Sources (8010-8099):</u></b>				
Total Change from Prior Period		\$	\$	\$
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b><u>Federal Revenue (8100-8299):</u></b>				
% Increase (Decrease) included in:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 1,095,918	\$ 1,095,918	\$ 1,095,918	\$ 1,095,918
Please describe reason(s) for changes:				

	1st Interim	2nd Interim (Restricted Only) 2014-15	Projected (Restricted Only) 2015-16	Projected (Restricted Only) 2016-17
<b><u>State Revenue (8300-8599):</u></b>				
COLA % Used for:		% \$	% \$	% \$
One time \$ included in:		\$	\$	\$
Plus(Minus) Other \$ changes:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 393,635	\$ 393,635	\$ 393,635	\$ 393,635
Please describe reason(s) for changes:				

**REVENUES Cont.:**

**Local Revenue (8600-8799):**

% Incr.(Decr.) included in:		<div><div></div><div>%</div><div>\$</div><div></div></div>		<div><div></div><div>%</div><div>\$</div><div></div></div>		<div><div></div><div>%</div><div>\$</div><div></div></div>
One time \$ included in:		<div><div></div><div></div><div>\$</div><div></div></div>		<div><div></div><div></div><div>\$</div><div></div></div>		<div><div></div><div></div><div>\$</div><div></div></div>
Plus(Minus) Other \$ changes:		<div><div></div><div></div><div>\$</div><div>20,543</div></div>		<div><div></div><div></div><div>\$</div><div>(38,998)</div></div>		<div><div></div><div></div><div>\$</div><div>(20,347)</div></div>
Total Change from Prior Period		<div><div></div><div></div><div>\$</div><div>20,543</div></div>		<div><div></div><div></div><div>\$</div><div>(38,998)</div></div>		<div><div></div><div></div><div>\$</div><div>(20,347)</div></div>
Adjusted Budget Amount	<div><div>\$</div><div>771,349</div></div>	<div><div></div><div></div><div>\$</div><div>791,892</div></div>		<div><div></div><div></div><div>\$</div><div>752,894</div></div>		<div><div></div><div></div><div>\$</div><div>732,547</div></div>
Please describe reason(s) for changes:		<div>Fees \$10,134</div>		<div>ROP (38,998)</div>		<div>ROP (20,347)</div>
		<div>PFC, Community Donations +10,409</div>				

	1st Interim	2nd Interim (Restricted Only) 2014-15	Projected (Restricted Only) 2015-16	Projected (Restricted Only) 2016-17
<b><u>Transfers In/Sources (8900-8979):</u></b>				
Other One time \$ included in:		\$ _____	\$ _____	\$ _____
Plus(Minus) Other \$ changes:		\$ _____ -	\$ _____ -	\$ _____ -
Total Change from Prior Period		\$ _____ -	\$ _____ -	\$ _____ -
Adjusted Budget Amount	\$ _____ -	\$ _____ -	\$ _____ -	\$ _____ -
Please describe reason(s) for changes:		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
		_____	_____	_____
<b><u>Contributions (8980-8999):</u></b>				
Incr.(Decr.) for Sp. Ed. :		\$ _____ -	\$ _____ 26,945	\$ _____ 35,068
Incr.(Decr.) for On-going Major Maint (RRM). :		\$ _____ -	\$ _____ 174,711	\$ _____ 14,327
Other One time \$ included in:		\$ _____ -	\$ _____ -	\$ _____ -
Plus(Minus) Other \$ changes:		\$ _____ 4,375	\$ _____ 38,998	\$ _____ 20,347
Total Change from Prior Period		\$ _____ 4,375	\$ _____ 240,654	\$ _____ 69,742
Adjusted Budget Amount	\$ _____ 2,399,482	\$ _____ 2,403,857	\$ _____ 2,644,511	\$ _____ 2,714,253
Please describe reason(s) for changes:		ROCP +4,375	Special Ed +26,945	Special Ed +35,068
		_____	RRM 174,711	RRM +14,327
		_____	ROP Revenue +38,998	ROP Revenue +20,347
		_____	_____	_____
<b><u>TOTAL Other Financing Sources (8910-8999):</u></b>				
Total Change from Prior Period		\$ _____ 4,375	\$ _____ 240,654	\$ _____ 69,742
Adjusted Budget Amount	\$ _____ 2,399,482	\$ _____ 2,403,857	\$ _____ 2,644,511	\$ _____ 2,714,253
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$ 4,660,384</b>	<b>\$ 4,685,302</b>	<b>\$ 4,886,958</b>	<b>\$ 4,936,353</b>

	1st Interim	2nd Interim (Restricted Only) 2014-15	Projected (Restricted Only) 2015-16	Projected (Restricted Only) 2016-17
<b><u>EXPENSES:</u></b>				
<b><u>Object 1XXX:</u></b>		<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>
Step & Column included in:		_____ %    \$ _____	_____ %    \$ _____ 34,640	_____ %    \$ _____ 36,372
COLA included in:		_____ %    \$ _____	_____ %    \$ _____	_____ %    \$ _____
<u>Other:</u>				
Growth Positions:		_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____
One time \$ included in:		_____ \$ _____	_____ \$ _____	_____ \$ _____
Plus(Minus) Other \$ changes:		_____ \$ _____ (46,291)	_____ \$ _____	_____ \$ _____
Total Change from Prior Period		_____ \$ _____ (46,291)	_____ \$ _____ 34,640	_____ \$ _____ 36,372
Adjusted Budget Amount	<u>\$    1,613,405</u>	_____ \$ _____ 1,567,114	_____ \$ _____ 1,601,754	_____ \$ _____ 1,638,126

Please describe changes next page:

	<u>Moved Excess Budget to Object 4xxx &amp; 5xxx</u>	<u>Step &amp; Column +34,640</u>	<u>Step &amp; Column +36,372</u>
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____
	_____	_____	_____

<b><u>Object 2XXX:</u></b>		<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>	<u>% Increase/(Decrease)</u> <u>\$ Increase/(Decrease)</u>
Step & Column included in:		_____ %    \$ _____	_____ %    \$ _____ 10,687	_____ %    \$ _____ 11,222
COLA included in:		_____ %    \$ _____	_____ %    \$ _____	_____ %    \$ _____
<u>Other:</u>				
Growth Positions:		_____ FTE \$ _____	_____ FTE \$ _____	_____ FTE \$ _____
One time \$ included in:		_____ \$ _____	_____ \$ _____	_____ \$ _____
Plus(Minus) Other \$ changes:		_____ \$ _____	_____ \$ _____ 7,997	_____ \$ _____
Total Change from Prior Period		_____ \$ _____ -	_____ \$ _____ 18,684	_____ \$ _____ 11,222
Adjusted Budget Amount	<u>\$    917,602</u>	_____ \$ _____ 917,602	_____ \$ _____ 936,286	_____ \$ _____ 947,508

Please describe reason(s) for changes:

	<u>Step &amp; Column +10,687</u>	<u>Step &amp; Column +11,222</u>
	<u>3 Instructional Days Aides +7,997</u>	
	_____	_____
	_____	_____
	_____	_____
	_____	_____
	_____	_____

	1st Interim	2nd Interim (Restricted Only) 2014-15		Projected (Restricted Only) 2015-16		Projected (Restricted Only) 2016-17	
<b>Object 3XXX:</b>							
Change in Statutory Benefits:		<u>% Increase/(Decrease)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>	<u>% Incr./(Decr.)</u>	<u>\$ Increase/(Decrease)</u>
Increase in Statutory due to Step & Column		%	\$ -	%	\$ 7,370	%	\$ 8,711
Increase in Statutory due to COLA		%	\$ -	%	\$ -	%	\$ -
Incr./Decr. in Statutory due to rate changes		%	\$ -	%	\$ 7,290	%	\$ 23,731
Incr./Decr. in Statutory due to +/- positions, other changes		%	\$ (5,761)	%	\$ 1,793	%	\$ -
Total \$ Change in Statutory			\$ (5,761)		\$ 16,453		\$ 32,442
Change in Health & Welfare :							
Incr./Decr. in H & W due to rate changes		%	\$	%	\$	%	\$
Incr./Decr. in H & W due to CAP change		%	\$	%	\$	%	\$
Incr./Decr. in H & W due to other		%	\$	%	\$	%	\$
Incr./Decr. in H & W due to +/- positions		%	\$	%	\$	%	\$
Are you budgeting at the CAP ?		Yes/No		Yes/No		Yes/No	
Total \$ Change in H & W			\$ -		\$ -		\$ -
Changes in Other Benefits:		%	\$ 9,271	%	\$	%	\$
Total \$ Change in Benefits:			\$ 3,510		\$ 16,453		\$ 32,442
One time benefit \$ included above:			\$		\$		\$
Total Change from Prior Period			\$ 3,510		\$ 16,453		\$ 32,442
Adjusted Budget Amount	\$ 613,603		\$ 617,113		\$ 633,566		\$ 666,009
Please describe changes next page:							
		Cover Sub Costs Benefits +9,271		Step & Column +7,370		Step & Column +8,711	
		Moved Excess Budget to Object 4xxx-5xxx (5,761)		Statutory Rate Increases +7,290		Statutory Rate Increases +23,068	
				3 Instructional Days +1,793			

-



	1st Interim	2nd Interim (Restricted Only) 2014-15	Projected (Restricted Only) 2015-16	Projected (Restricted Only) 2016-17
<b>Object 4XXX:</b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 44,375	\$	\$
Total Change from Prior Period		\$ 44,375	\$ -	\$ -
Adjusted Budget Amount	\$ 857,790	\$ 902,165	\$ 902,165	\$ 902,165

Please describe reason(s) for changes:

PFC, Community Donations Increase +44,375		

**EXPENSES Cont.:**

**Object 5XXX:**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$ 45,477	\$ (609,922)	\$
Total Change from Prior Period		\$ 45,477	\$ (609,922)	\$ -
Adjusted Budget Amount	\$ 1,276,965	\$ 1,322,442	\$ 712,520	\$ 712,520

Please describe reason(s) for changes:

PFC, Community Donations Increase +2,697	Common Core (609,922)	
From Object 1xxx +42,780		

	1st Interim	2nd Interim (Restricted Only) 2014-15	Projected (Restricted Only) 2015-16	Projected (Restricted Only) 2016-17
<b><u>Object 6XXX:</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ -	\$ -	\$ -	\$ -
Please describe reason(s) for changes:				

**EXPENSES Cont.:**  
**Other Outgo - Objects 7100-7299, 7400-7499**

% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 3,300	\$ 3,300	\$ 3,300	\$ 3,300
Please describe reason(s) for changes:				

	1st Interim	2nd Interim (Restricted Only) 2014-15	Projected (Restricted Only) 2015-16	Projected (Restricted Only) 2016-17
<b><u>Direct Support/Indirect Costs - Objects 7300-7399</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount	\$ 63,862	\$ 63,862	\$ 63,862	\$ 63,862
Please describe reason(s) for changes:				
<b><u>Other Financing Uses - Objects 7610-7699</u></b>				
% Increase(Decrease) included in:		% \$	% \$	% \$
Flat \$ Increase(Decrease) included in:		\$	\$	\$
One time \$ included in:		\$	\$	\$
Total Change from Prior Period		\$ -	\$ -	\$ -
Adjusted Budget Amount		\$ -	\$ -	\$ -
Please describe reason(s) for changes:				
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$ 5,346,527</b>	<b>\$ 5,393,598</b>	<b>\$ 4,853,453</b>	<b>\$ 4,933,490</b>
<b>Please attach additional sheets as necessary.</b>				
<b>Net Increase (Decrease) in Fund Balance</b>	<b>\$ (686,143)</b>	<b>\$ (708,296)</b>	<b>\$ 33,505</b>	<b>\$ 2,863</b>



San Joaquin County Office of Education  
James A. Mousalimas, County Superintendent of Schools

2014-15 2nd Interim  
RIPON  
District

Please fill out the form completely. Where ever the form asks for % and \$, or # and \$, please provide both. Please describe all "other changes". The documented assumptions **must** agree to the change from the prior period on the SACS MYP form. Thorough completion of the form will significantly reduce our need to contact you regarding questions, which could require further documentation. Thank you.

		2nd Interim		Projected		Projected	
		2014-15		2015-16		2016-17	
		Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
ADJ. BEGIN. FUND BAL.(Form 01 pg.1 line F1(e)	\$	10,638,670	\$ 1,229,354				
ENDING FUND BALANCE	\$	8,154,301	\$ 521,058	\$ 7,459,024	\$ 554,563	\$ 6,682,978	\$ 557,426
COMPONENTS OF ENDING FUND BALANCE:							
Reserved Amounts		Must Agree to Components of Fund Balance Form 01 pg 2					
Revolving Cash	9711	5,000	\$	5,000	\$	5,000	\$
Stores	9712		\$		\$		\$
Prepaid Expenditures	9713		\$		\$		\$
General Reserve (EC 42124)	9730		\$		\$		\$
Legally Restricted Balances	9740		\$ 521,058	\$	554,563	\$	557,426
Designated Amounts							
Designated for Economic Uncertainties	9789	1,561,280	\$	1,602,200	\$	1,631,000	\$
Describe Other Designations below:							
Site Lottery Funds	9780	1,596,575	\$	1,596,575	\$	1,596,575	\$
15-16 Supplemental Growth	9780		\$	349,800	\$	# 699,600	\$
16-17 Supplemental Growth	9780		\$		\$	173,100	\$
GAP Percentage Difference	9780		\$		\$	386,300	\$
Maintenance & Technology	9780		\$	1,500,000	\$	1,500,000	\$
	9780		\$		\$		\$
Total Other Designations	9780	1,596,575	\$ -	3,446,375	\$ -	4,355,575	\$ -
Undesignated/Unappropriated	9790	4,991,446	\$ -	2,405,449	\$ -	691,403	\$ -
Special Reserve Fund - Non/Capital Outlay (17)							
Designated for Economic Uncertainties	9789			\$		\$	

Please attach additional sheets as necessary.

Prepared By:

Clarice Luis

Chief Business Official Signature or DSSD Superintendent Signature:

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2014-15 Original Budget	2014-15 Board Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
011	General Fund/County School Service Fund	GS	GS	GS	GS
091	Charter Schools Special Revenue Fund				
101	Special Education Pass-Through Fund				
111	Adult Education Fund				
121	Child Development Fund				
131	Cafeteria Special Revenue Fund	G	G	G	G
141	Deferred Maintenance Fund	G	G	G	G
151	Pupil Transportation Equipment Fund				
171	Special Reserve Fund for Other Than Capital Outlay Projects				
181	School Bus Emissions Reduction Fund				
191	Foundation Special Revenue Fund				
201	Special Reserve Fund for Postemployment Benefits				
211	Building Fund	G	G	G	G
251	Capital Facilities Fund	G	G	G	G
301	State School Building Lease-Purchase Fund				
351	County School Facilities Fund	G	G	G	G
401	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
491	Capital Project Fund for Blended Component Units				
511	Bond Interest and Redemption Fund	G	G	G	G
521	Debt Service Fund for Blended Component Units				
531	Tax Override Fund				
561	Debt Service Fund				
571	Foundation Permanent Fund				
611	Cafeteria Enterprise Fund				
621	Charter Schools Enterprise Fund				
631	Other Enterprise Fund				
661	Warehouse Revolving Fund				
671	Self-Insurance Fund	G	G	G	G
711	Retiree Benefit Fund				
731	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				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				G
SIAI	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	19,982,053.00	20,012,725.00	11,190,692.18	18,752,599.00	(1,260,126.00)	-6.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	471,608.00	647,161.00	381,972.17	752,161.00	105,000.00	16.2%
4) Other Local Revenue		8600-8799	814,923.00	888,743.00	755,238.18	1,042,455.00	153,712.00	17.3%
5) TOTAL, REVENUES			21,268,584.00	21,548,629.00	12,327,902.53	20,547,215.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	9,737,591.00	10,400,239.00	5,179,160.58	10,273,436.00	126,803.00	1.2%
2) Classified Salaries		2000-2999	2,522,306.00	2,512,191.00	1,434,440.66	2,621,364.00	(109,173.00)	-4.3%
3) Employee Benefits		3000-3999	3,686,924.00	3,579,426.00	1,927,875.56	3,626,862.00	(47,436.00)	-1.3%
4) Books and Supplies		4000-4999	1,076,091.00	1,181,044.00	691,622.18	1,367,033.00	(185,989.00)	-15.7%
5) Services and Other Operating Expenditures		5000-5999	1,854,884.00	2,001,825.00	1,100,194.49	2,039,311.00	(37,486.00)	-1.9%
6) Capital Outlay		6000-6999	145,000.00	158,341.00	13,340.30	158,341.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	687,009.00	679,381.00	170,982.50	622,819.00	56,562.00	8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(81,439.00)	(81,439.00)	0.00	(81,439.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			19,628,366.00	20,431,008.00	10,517,616.27	20,627,727.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,640,218.00	1,117,621.00	1,810,286.26	(80,512.00)		
<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	(2,297,867.00)	(2,399,482.00)	0.00	(2,403,857.00)	(4,375.00)	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,297,867.00)	(2,399,482.00)	0.00	(2,403,857.00)		

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>			(657,649.00)	(1,281,861.00)	1,810,286.26	(2,484,369.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,223,498.00	10,638,670.00		10,638,670.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,223,498.00	10,638,670.00		10,638,670.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,223,498.00	10,638,670.00		10,638,670.00		
2) Ending Balance, June 30 (E + F1e)			8,565,849.00	9,356,809.00		8,154,301.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,633,392.00	1,658,670.00		1,596,575.00		
Lottery	0000	9780	1,633,392.00					
Lottery	0000	9780		1,658,670.00				
Lottery	1100	9780				1,596,575.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,633,392.00	1,545,411.00		1,561,280.00		
Unassigned/Unappropriated Amount		9790	5,294,065.00	6,147,728.00		4,991,446.00		

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>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	14,457,120.00	13,409,264.00	7,435,199.00	13,379,983.00	(29,281.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	2,806,453.00	2,806,453.00	1,697,096.00	2,806,453.00	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	40,261.00	38,826.00	19,412.87	38,826.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,180,693.00	3,374,188.00	1,814,713.96	3,374,188.00	0.00	0.0%
Unsecured Roll Taxes		8042	202,035.00	212,682.00	209,543.86	212,682.00	0.00	0.0%
Prior Years' Taxes		8043	3,707.00	5,101.00	97.32	5,101.00	0.00	0.0%
Supplemental Taxes		8044	25,379.00	42,751.00	15,683.25	42,751.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	309,829.00	300,495.00	(1,054.08)	300,495.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	832,781.00	0.00	832,781.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,025,477.00	21,022,541.00	11,190,692.18	20,993,260.00	(29,281.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(220,000.00)	(220,000.00)	0.00	(1,500,000.00)	(1,280,000.00)	581.8%
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	(823,424.00)	(789,816.00)	0.00	(740,661.00)	49,155.00	-6.2%
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			19,982,053.00	20,012,725.00	11,190,692.18	18,752,599.00	(1,260,126.00)	-6.3%
<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						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	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	103,175.00	278,728.00	278,728.00	383,728.00	105,000.00	37.7%
Lottery - Unrestricted and Instructional Materials		8560	361,648.00	361,648.00	103,244.17	361,648.00	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	6,785.00	6,785.00	0.00	6,785.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			471,608.00	647,161.00	381,972.17	752,161.00	105,000.00	16.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	268,742.00	268,742.00	418,584.10	418,742.00		
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	45,456.00	45,956.00	28,098.79	45,956.00	0.00	0.0%
Interest		8660	26,711.00	26,711.00	14,898.06	26,711.00	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	66,421.00	19,352.75	66,421.00	0.00	0.0%
Interagency Services		8677	0.00	109.00	1,312.41	109.00	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	149,900.00	115,276.00	82,355.36	115,276.00	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	324,114.00	365,528.00	190,636.71	369,240.00	3,712.00	1.0%
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>814,923.00</b>	<b>888,743.00</b>	<b>755,238.18</b>	<b>1,042,455.00</b>	<b>153,712.00</b>	<b>17.3%</b>
<b>TOTAL, REVENUES</b>			<b>21,268,584.00</b>	<b>21,548,629.00</b>	<b>12,327,902.53</b>	<b>20,547,215.00</b>	<b>(1,001,414.00)</b>	<b>-4.6%</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	8,159,706.00	8,731,358.00	4,349,113.78	8,443,741.00	287,617.00	3.3%
Certificated Pupil Support Salaries		1200	312,322.00	317,540.00	126,667.11	481,778.00	(164,238.00)	-51.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,095,556.00	1,176,183.00	641,166.47	1,176,183.00	0.00	0.0%
Other Certificated Salaries		1900	170,007.00	175,158.00	62,213.22	171,734.00	3,424.00	2.0%
TOTAL, CERTIFICATED SALARIES			9,737,591.00	10,400,239.00	5,179,160.58	10,273,436.00	126,803.00	1.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	506,576.00	389,435.00	203,772.80	392,859.00	(3,424.00)	-0.9%
Classified Support Salaries		2200	645,619.00	618,513.00	384,906.77	699,076.00	(80,563.00)	-13.0%
Classified Supervisors' and Administrators' Salaries		2300	298,059.00	326,531.00	178,120.32	326,395.00	136.00	0.0%
Clerical, Technical and Office Salaries		2400	917,171.00	999,468.00	544,563.33	999,468.00	0.00	0.0%
Other Classified Salaries		2900	154,881.00	178,244.00	123,077.44	203,566.00	(25,322.00)	-14.2%
TOTAL, CLASSIFIED SALARIES			2,522,306.00	2,512,191.00	1,434,440.66	2,621,364.00	(109,173.00)	-4.3%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	803,605.00	893,310.00	455,550.06	907,618.00	(14,308.00)	-1.6%
PERS		3201-3202	274,549.00	271,360.00	145,011.70	273,723.00	(2,363.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	300,873.00	306,173.00	166,938.93	311,066.00	(4,893.00)	-1.6%
Health and Welfare Benefits		3401-3402	1,676,885.00	1,502,896.00	825,468.92	1,524,544.00	(21,648.00)	-1.4%
Unemployment Insurance		3501-3502	6,151.00	6,350.00	3,308.17	6,452.00	(102.00)	-1.6%
Workers' Compensation		3601-3602	253,881.00	261,651.00	136,397.53	265,773.00	(4,122.00)	-1.6%
OPEB, Allocated		3701-3702	370,980.00	337,686.00	195,200.25	337,686.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,686,924.00	3,579,426.00	1,927,875.56	3,626,862.00	(47,436.00)	-1.3%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	104,700.00	104,700.00	300,149.99	310,550.00	(205,850.00)	-196.6%
Books and Other Reference Materials		4200	10,072.00	11,965.00	5,724.83	12,038.00	(73.00)	-0.6%
Materials and Supplies		4300	797,974.00	889,338.00	296,078.55	872,610.00	16,728.00	1.9%
Noncapitalized Equipment		4400	163,345.00	175,041.00	89,668.81	171,835.00	3,206.00	1.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,076,091.00	1,181,044.00	691,622.18	1,367,033.00	(185,989.00)	-15.7%
<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	263,249.00	296,825.00	52,120.71	292,462.00	4,363.00	1.5%
Dues and Memberships		5300	13,126.00	14,437.00	13,548.00	14,387.00	50.00	0.3%
Insurance		5400-5450	160,000.00	176,077.00	176,077.00	176,077.00	0.00	0.0%
Operations and Housekeeping Services		5500	568,070.00	574,529.00	330,198.87	574,529.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	291,429.00	313,689.00	157,323.09	309,103.00	4,586.00	1.5%
Transfers of Direct Costs		5710	0.00	(3,061.00)	(2,338.98)	(3,061.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	235.00	496.00	495.25	496.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	504,580.00	568,870.00	348,262.83	615,188.00	(46,318.00)	-8.1%
Communications		5900	54,195.00	59,963.00	24,507.72	60,130.00	(167.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,854,884.00	2,001,825.00	1,100,194.49	2,039,311.00	(37,486.00)	-1.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	7,187.00	7,187.00	7,187.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	125,000.00	131,154.00	6,153.30	131,154.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			145,000.00	158,341.00	13,340.30	158,341.00	0.00	0.0%
<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	260,490.00	252,862.00	56,063.00	196,300.00	56,562.00	22.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	196,680.00	196,680.00	0.00	196,680.00	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	69,373.00	69,373.00	35,579.15	69,373.00	0.00	0.0%
Other Debt Service - Principal		7439	160,466.00	160,466.00	79,340.35	160,466.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			687,009.00	679,381.00	170,982.50	622,819.00	56,562.00	8.3%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(63,862.00)	(63,862.00)	0.00	(63,862.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(17,577.00)	(17,577.00)	0.00	(17,577.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(81,439.00)	(81,439.00)	0.00	(81,439.00)	0.00	0.0%
TOTAL, EXPENDITURES			19,628,366.00	20,431,008.00	10,517,616.27	20,627,727.00	(196,719.00)	-1.0%

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>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	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	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	(2,297,867.00)	(2,399,482.00)	0.00	(2,403,857.00)	(4,375.00)	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,297,867.00)	(2,399,482.00)	0.00	(2,403,857.00)	(4,375.00)	0.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(2,297,867.00)	(2,399,482.00)	0.00	(2,403,857.00)	(4,375.00)	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	1,063,225.00	1,095,918.00	84,693.35	1,095,918.00	0.00	0.0%
3) Other State Revenue		8300-8599	381,820.00	393,635.00	84,275.53	393,635.00	0.00	0.0%
4) Other Local Revenue		8600-8799	743,816.00	771,349.00	534,167.36	791,892.00	20,543.00	2.7%
5) TOTAL, REVENUES			2,188,861.00	2,260,902.00	703,136.24	2,281,445.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,515,803.00	1,613,405.00	837,849.33	1,567,114.00	46,291.00	2.9%
2) Classified Salaries		2000-2999	865,247.00	917,602.00	483,646.84	917,602.00	0.00	0.0%
3) Employee Benefits		3000-3999	604,349.00	613,603.00	313,065.83	617,113.00	(3,510.00)	-0.6%
4) Books and Supplies		4000-4999	828,799.00	857,790.00	526,598.91	902,165.00	(44,375.00)	-5.2%
5) Services and Other Operating Expenditures		5000-5999	1,201,782.00	1,276,965.00	351,687.83	1,322,442.00	(45,477.00)	-3.6%
6) Capital Outlay		6000-6999	6,109.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,300.00	3,300.00	0.00	3,300.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	63,862.00	63,862.00	0.00	63,862.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,089,251.00	5,346,527.00	2,512,848.74	5,393,598.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,900,390.00)	(3,085,625.00)	(1,809,712.50)	(3,112,153.00)		
<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	2,297,867.00	2,399,482.00	0.00	2,403,857.00	4,375.00	0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,297,867.00	2,399,482.00	0.00	2,403,857.00		

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>			(602,523.00)	(686,143.00)	(1,809,712.50)	(708,296.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,157,252.00	1,229,354.00		1,229,354.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,157,252.00	1,229,354.00		1,229,354.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,157,252.00	1,229,354.00		1,229,354.00		
2) Ending Balance, June 30 (E + F1e)			554,729.00	543,211.00		521,058.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	554,729.00	543,211.00		521,058.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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%
<b>TOTAL, LCFF SOURCES</b>			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	321,959.00	321,959.00	0.00	321,959.00	0.00	0.0%
Special Education Discretionary Grants		8182	36,285.00	36,285.00	0.00	36,285.00	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	31,066.00	28,523.00	0.00	28,523.00	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	507,484.00	542,720.00	32,125.00	542,720.00	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	60,162.00	60,162.00	0.00	60,162.00	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	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	39,008.00	39,008.00	13,228.00	39,008.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	67,261.00	67,261.00	39,340.35	67,261.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,063,225.00</b>	<b>1,095,918.00</b>	<b>84,693.35</b>	<b>1,095,918.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	76,051.00	76,051.00	488.09	76,051.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	175,769.00	187,584.00	83,787.44	187,584.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>381,820.00</b>	<b>393,635.00</b>	<b>84,275.53</b>	<b>393,635.00</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>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	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	125,307.00	79,684.00	43,790.69	79,684.00	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	259,432.00	259,432.00	142,167.71	269,566.00	10,134.00	3.9%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm€		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	73,156.00	77,443.96	83,565.00	10,409.00	14.2%
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	359,077.00	359,077.00	270,765.00	359,077.00	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>743,816.00</b>	<b>771,349.00</b>	<b>534,167.36</b>	<b>791,892.00</b>	<b>20,543.00</b>	<b>2.7%</b>
<b>TOTAL, REVENUES</b>			<b>2,188,861.00</b>	<b>2,260,902.00</b>	<b>703,136.24</b>	<b>2,281,445.00</b>	<b>20,543.00</b>	<b>0.9%</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	1,003,499.00	1,010,744.00	546,393.87	980,950.00	29,794.00	2.9%
Certificated Pupil Support Salaries		1200	371,062.00	446,689.00	220,653.18	430,192.00	16,497.00	3.7%
Certificated Supervisors' and Administrators' Salaries		1300	141,242.00	155,972.00	70,802.28	155,972.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,515,803.00	1,613,405.00	837,849.33	1,567,114.00	46,291.00	2.9%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	450,804.00	490,241.00	257,491.57	490,241.00	0.00	0.0%
Classified Support Salaries		2200	203,050.00	211,744.00	112,211.86	211,744.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	38,542.00	41,792.00	22,569.54	41,792.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	11,580.00	12,554.00	6,781.18	12,554.00	0.00	0.0%
Other Classified Salaries		2900	161,271.00	161,271.00	84,592.69	161,271.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			865,247.00	917,602.00	483,646.84	917,602.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	125,067.00	146,089.00	73,318.28	145,290.00	799.00	0.5%
PERS		3201-3202	61,692.00	84,392.00	42,708.83	84,392.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	84,361.00	89,459.00	46,205.42	89,414.00	45.00	0.1%
Health and Welfare Benefits		3401-3402	282,868.00	239,237.00	122,968.65	243,734.00	(4,497.00)	-1.9%
Unemployment Insurance		3501-3502	1,191.00	1,291.00	660.37	1,292.00	(1.00)	-0.1%
Workers' Compensation		3601-3602	49,170.00	53,135.00	27,204.28	52,991.00	144.00	0.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			604,349.00	613,603.00	313,065.83	617,113.00	(3,510.00)	-0.6%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	463,921.00	436,278.00	349,763.80	433,204.00	3,074.00	0.7%
Books and Other Reference Materials		4200	9,968.00	15,979.00	10,744.43	35,190.00	(19,211.00)	-120.2%
Materials and Supplies		4300	241,321.00	302,940.00	108,544.48	332,766.00	(29,826.00)	-9.8%
Noncapitalized Equipment		4400	113,589.00	102,593.00	57,546.20	101,005.00	1,588.00	1.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			828,799.00	857,790.00	526,598.91	902,165.00	(44,375.00)	-5.2%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	458,917.00	429,654.00	155,360.45	455,885.00	(26,231.00)	-6.1%
Travel and Conferences		5200	72,787.00	159,415.00	27,884.53	138,831.00	20,584.00	12.9%
Dues and Memberships		5300	4,933.00	4,933.00	0.00	2,133.00	2,800.00	56.8%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	150.00	200.00	74.02	222.00	(22.00)	-11.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	238,075.00	229,866.00	85,359.57	229,866.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	3,060.00	2,338.98	3,060.00	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	426,590.00	449,507.00	80,627.07	492,115.00	(42,608.00)	-9.5%
Communications		5900	330.00	330.00	43.21	330.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,201,782.00	1,276,965.00	351,687.83	1,322,442.00	(45,477.00)	-3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	6,109.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			6,109.00	0.00	0.00	0.00	0.00	0.0%
<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	3,300.00	3,300.00	0.00	3,300.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,300.00	3,300.00	0.00	3,300.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	63,862.00	63,862.00	0.00	63,862.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,862.00	63,862.00	0.00	63,862.00	0.00	0.0%
TOTAL, EXPENDITURES			5,089,251.00	5,346,527.00	2,512,848.74	5,393,598.00	(47,071.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	2,297,867.00	2,399,482.00	0.00	2,403,857.00	4,375.00	0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,297,867.00	2,399,482.00	0.00	2,403,857.00	4,375.00	0.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			2,297,867.00	2,399,482.00	0.00	2,403,857.00	(4,375.00)	0.2%

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	19,982,053.00	20,012,725.00	11,190,692.18	18,752,599.00	(1,260,126.00)	-6.3%
2) Federal Revenue		8100-8299	1,063,225.00	1,095,918.00	84,693.35	1,095,918.00	0.00	0.0%
3) Other State Revenue		8300-8599	853,428.00	1,040,796.00	466,247.70	1,145,796.00	105,000.00	10.1%
4) Other Local Revenue		8600-8799	1,558,739.00	1,660,092.00	1,289,405.54	1,834,347.00	174,255.00	10.5%
5) TOTAL, REVENUES			23,457,445.00	23,809,531.00	13,031,038.77	22,828,660.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	11,253,394.00	12,013,644.00	6,017,009.91	11,840,550.00	173,094.00	1.4%
2) Classified Salaries		2000-2999	3,387,553.00	3,429,793.00	1,918,087.50	3,538,966.00	(109,173.00)	-3.2%
3) Employee Benefits		3000-3999	4,291,273.00	4,193,029.00	2,240,941.39	4,243,975.00	(50,946.00)	-1.2%
4) Books and Supplies		4000-4999	1,904,890.00	2,038,834.00	1,218,221.09	2,269,198.00	(230,364.00)	-11.3%
5) Services and Other Operating Expenditures		5000-5999	3,056,666.00	3,278,790.00	1,451,882.32	3,361,753.00	(82,963.00)	-2.5%
6) Capital Outlay		6000-6999	151,109.00	158,341.00	13,340.30	158,341.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	690,309.00	682,681.00	170,982.50	626,119.00	56,562.00	8.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(17,577.00)	(17,577.00)	0.00	(17,577.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			24,717,617.00	25,777,535.00	13,030,465.01	26,021,325.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,260,172.00)	(1,968,004.00)	573.76	(3,192,665.00)		
<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 (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,260,172.00)	(1,968,004.00)	573.76	(3,192,665.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,380,750.00	11,868,024.00		11,868,024.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,380,750.00	11,868,024.00		11,868,024.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,380,750.00	11,868,024.00		11,868,024.00		
2) Ending Balance, June 30 (E + F1e)			9,120,578.00	9,900,020.00		8,675,359.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	5,000.00	5,000.00		5,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	554,729.00	543,211.00		521,058.00		
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	1,633,392.00	1,658,670.00		1,596,575.00		
Lottery	0000	9780	1,633,392.00					
Lottery	0000	9780		1,658,670.00				
Lottery	1100	9780				1,596,575.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,633,392.00	1,545,411.00		1,561,280.00		
Unassigned/Unappropriated Amount		9790	5,294,065.00	6,147,728.00		4,991,446.00		

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>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	14,457,120.00	13,409,264.00	7,435,199.00	13,379,983.00	(29,281.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	2,806,453.00	2,806,453.00	1,697,096.00	2,806,453.00	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	40,261.00	38,826.00	19,412.87	38,826.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	3,180,693.00	3,374,188.00	1,814,713.96	3,374,188.00	0.00	0.0%
Unsecured Roll Taxes		8042	202,035.00	212,682.00	209,543.86	212,682.00	0.00	0.0%
Prior Years' Taxes		8043	3,707.00	5,101.00	97.32	5,101.00	0.00	0.0%
Supplemental Taxes		8044	25,379.00	42,751.00	15,683.25	42,751.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	309,829.00	300,495.00	(1,054.08)	300,495.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	832,781.00	0.00	832,781.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			21,025,477.00	21,022,541.00	11,190,692.18	20,993,260.00	(29,281.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(220,000.00)	(220,000.00)	0.00	(1,500,000.00)	(1,280,000.00)	581.8%
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	(823,424.00)	(789,816.00)	0.00	(740,661.00)	49,155.00	-6.2%
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			19,982,053.00	20,012,725.00	11,190,692.18	18,752,599.00	(1,260,126.00)	-6.3%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	321,959.00	321,959.00	0.00	321,959.00	0.00	0.0%
Special Education Discretionary Grants		8182	36,285.00	36,285.00	0.00	36,285.00	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	31,066.00	28,523.00	0.00	28,523.00	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	507,484.00	542,720.00	32,125.00	542,720.00	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	60,162.00	60,162.00	0.00	60,162.00	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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	39,008.00	39,008.00	13,228.00	39,008.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	67,261.00	67,261.00	39,340.35	67,261.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,063,225.00</b>	<b>1,095,918.00</b>	<b>84,693.35</b>	<b>1,095,918.00</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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	103,175.00	278,728.00	278,728.00	383,728.00	105,000.00	37.7%
Lottery - Unrestricted and Instructional Materials		8560	437,699.00	437,699.00	103,732.26	437,699.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	130,000.00	130,000.00	0.00	130,000.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	182,554.00	194,369.00	83,787.44	194,369.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>853,428.00</b>	<b>1,040,796.00</b>	<b>466,247.70</b>	<b>1,145,796.00</b>	<b>105,000.00</b>	<b>10.1%</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>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	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	268,742.00	268,742.00	418,584.10	418,742.00	150,000.00	55.8%
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	45,456.00	45,956.00	28,098.79	45,956.00	0.00	0.0%
Interest		8660	26,711.00	26,711.00	14,898.06	26,711.00	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	66,421.00	19,352.75	66,421.00	0.00	0.0%
Interagency Services		8677	125,307.00	79,793.00	45,103.10	79,793.00	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	409,332.00	374,708.00	224,523.07	384,842.00	10,134.00	2.7%
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	324,114.00	438,684.00	268,080.67	452,805.00	14,121.00	3.2%
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	359,077.00	359,077.00	270,765.00	359,077.00	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>1,558,739.00</b>	<b>1,660,092.00</b>	<b>1,289,405.54</b>	<b>1,834,347.00</b>	<b>174,255.00</b>	<b>10.5%</b>
<b>TOTAL, REVENUES</b>			<b>23,457,445.00</b>	<b>23,809,531.00</b>	<b>13,031,038.77</b>	<b>22,828,660.00</b>	<b>(980,871.00)</b>	<b>-4.1%</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	9,163,205.00	9,742,102.00	4,895,507.65	9,424,691.00	317,411.00	3.3%
Certificated Pupil Support Salaries		1200	683,384.00	764,229.00	347,320.29	911,970.00	(147,741.00)	-19.3%
Certificated Supervisors' and Administrators' Salaries		1300	1,236,798.00	1,332,155.00	711,968.75	1,332,155.00	0.00	0.0%
Other Certificated Salaries		1900	170,007.00	175,158.00	62,213.22	171,734.00	3,424.00	2.0%
TOTAL, CERTIFICATED SALARIES			11,253,394.00	12,013,644.00	6,017,009.91	11,840,550.00	173,094.00	1.4%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	957,380.00	879,676.00	461,264.37	883,100.00	(3,424.00)	-0.4%
Classified Support Salaries		2200	848,669.00	830,257.00	497,118.63	910,820.00	(80,563.00)	-9.7%
Classified Supervisors' and Administrators' Salaries		2300	336,601.00	368,323.00	200,689.86	368,187.00	136.00	0.0%
Clerical, Technical and Office Salaries		2400	928,751.00	1,012,022.00	551,344.51	1,012,022.00	0.00	0.0%
Other Classified Salaries		2900	316,152.00	339,515.00	207,670.13	364,837.00	(25,322.00)	-7.5%
TOTAL, CLASSIFIED SALARIES			3,387,553.00	3,429,793.00	1,918,087.50	3,538,966.00	(109,173.00)	-3.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	928,672.00	1,039,399.00	528,868.34	1,052,908.00	(13,509.00)	-1.3%
PERS		3201-3202	336,241.00	355,752.00	187,720.53	358,115.00	(2,363.00)	-0.7%
OASDI/Medicare/Alternative		3301-3302	385,234.00	395,632.00	213,144.35	400,480.00	(4,848.00)	-1.2%
Health and Welfare Benefits		3401-3402	1,959,753.00	1,742,133.00	948,437.57	1,768,278.00	(26,145.00)	-1.5%
Unemployment Insurance		3501-3502	7,342.00	7,641.00	3,968.54	7,744.00	(103.00)	-1.3%
Workers' Compensation		3601-3602	303,051.00	314,786.00	163,601.81	318,764.00	(3,978.00)	-1.3%
OPEB, Allocated		3701-3702	370,980.00	337,686.00	195,200.25	337,686.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,291,273.00	4,193,029.00	2,240,941.39	4,243,975.00	(50,946.00)	-1.2%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	568,621.00	540,978.00	649,913.79	743,754.00	(202,776.00)	-37.5%
Books and Other Reference Materials		4200	20,040.00	27,944.00	16,469.26	47,228.00	(19,284.00)	-69.0%
Materials and Supplies		4300	1,039,295.00	1,192,278.00	404,623.03	1,205,376.00	(13,098.00)	-1.1%
Noncapitalized Equipment		4400	276,934.00	277,634.00	147,215.01	272,840.00	4,794.00	1.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,904,890.00	2,038,834.00	1,218,221.09	2,269,198.00	(230,364.00)	-11.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	458,917.00	429,654.00	155,360.45	455,885.00	(26,231.00)	-6.1%
Travel and Conferences		5200	336,036.00	456,240.00	80,005.24	431,293.00	24,947.00	5.5%
Dues and Memberships		5300	18,059.00	19,370.00	13,548.00	16,520.00	2,850.00	14.7%
Insurance		5400-5450	160,000.00	176,077.00	176,077.00	176,077.00	0.00	0.0%
Operations and Housekeeping Services		5500	568,220.00	574,729.00	330,272.89	574,751.00	(22.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	529,504.00	543,555.00	242,682.66	538,969.00	4,586.00	0.8%
Transfers of Direct Costs		5710	0.00	(1.00)	0.00	(1.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	235.00	496.00	495.25	496.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	931,170.00	1,018,377.00	428,889.90	1,107,303.00	(88,926.00)	-8.7%
Communications		5900	54,525.00	60,293.00	24,550.93	60,460.00	(167.00)	-0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,056,666.00	3,278,790.00	1,451,882.32	3,361,753.00	(82,963.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	7,187.00	7,187.00	7,187.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	131,109.00	131,154.00	6,153.30	131,154.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			151,109.00	158,341.00	13,340.30	158,341.00	0.00	0.0%
<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	3,300.00	3,300.00	0.00	3,300.00	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	260,490.00	252,862.00	56,063.00	196,300.00	56,562.00	22.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	196,680.00	196,680.00	0.00	196,680.00	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	69,373.00	69,373.00	35,579.15	69,373.00	0.00	0.0%
Other Debt Service - Principal		7439	160,466.00	160,466.00	79,340.35	160,466.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			690,309.00	682,681.00	170,982.50	626,119.00	56,562.00	8.3%
<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	(17,577.00)	(17,577.00)	0.00	(17,577.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(17,577.00)	(17,577.00)	0.00	(17,577.00)	0.00	0.0%
TOTAL, EXPENDITURES			24,717,617.00	25,777,535.00	13,030,465.01	26,021,325.00	(243,790.00)	-0.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	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	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	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)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2014-15
		Projected Year Totals
5640	Medi-Cal Billing Option	21,309.00
6300	Lottery: Instructional Materials	185,512.00
6512	Special Ed: Mental Health Services	8,409.00
7090	Economic Impact Aid (EIA): State Compens	183.00
8150	Ongoing & Major Maintenance Account (RM	302,466.00
9010	Other Restricted Local	3,179.00
Total, Restricted Balance		521,058.00

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	453,912.00	453,912.00	145,986.37	453,912.00	0.00	0.0%
3) Other State Revenue		8300-8599	120,609.00	120,609.00	11,379.71	120,609.00	0.00	0.0%
4) Other Local Revenue		8600-8799	316,019.00	317,217.00	141,955.93	318,202.00	985.00	0.3%
5) TOTAL, REVENUES			890,540.00	891,738.00	299,322.01	892,723.00		
<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	364,145.00	375,113.00	202,594.54	375,113.00	0.00	0.0%
3) Employee Benefits		3000-3999	149,675.00	109,675.00	56,647.64	109,675.00	0.00	0.0%
4) Books and Supplies		4000-4999	334,826.00	348,309.00	158,445.17	348,825.00	(516.00)	-0.1%
5) Services and Other Operating Expenditures		5000-5999	30,227.00	57,908.00	42,686.80	58,377.00	(469.00)	-0.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	17,577.00	17,577.00	0.00	17,577.00	0.00	0.0%
9) TOTAL, EXPENDITURES			896,450.00	908,582.00	460,374.15	909,567.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,910.00)	(16,844.00)	(161,052.14)	(16,844.00)		
<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>			(5,910.00)	(16,844.00)	(161,052.14)	(16,844.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	211,873.00	234,014.00		234,014.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			211,873.00	234,014.00		234,014.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,873.00	234,014.00		234,014.00		
2) Ending Balance, June 30 (E + F1e)			205,963.00	217,170.00		217,170.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	600.00	600.00		600.00		
Stores		9712	11,670.76	11,670.76		11,670.76		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	193,692.24	204,899.24		204,899.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	453,912.00	453,912.00	145,986.37	453,912.00	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>			453,912.00	453,912.00	145,986.37	453,912.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	120,609.00	120,609.00	11,379.71	120,609.00	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>			120,609.00	120,609.00	11,379.71	120,609.00	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	310,302.00	310,302.00	139,727.45	311,102.00	800.00	0.3%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	410.00	525.00	204.83	710.00	185.00	35.2%
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	5,307.00	6,390.00	2,023.65	6,390.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			316,019.00	317,217.00	141,955.93	318,202.00	985.00	0.3%
<b>TOTAL, REVENUES</b>			890,540.00	891,738.00	299,322.01	892,723.00		

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%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	291,342.00	297,642.00	159,961.46	297,642.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,440.00	66,443.00	36,564.36	66,443.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,363.00	11,028.00	6,068.72	11,028.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			364,145.00	375,113.00	202,594.54	375,113.00	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	35,517.00	35,517.00	18,516.95	35,517.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,083.00	27,083.00	14,077.16	27,083.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	79,374.00	39,374.00	19,937.34	39,374.00	0.00	0.0%
Unemployment Insurance		3501-3502	182.00	182.00	100.39	182.00	0.00	0.0%
Workers' Compensation		3601-3602	7,519.00	7,519.00	4,015.80	7,519.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			149,675.00	109,675.00	56,647.64	109,675.00	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	22,795.00	34,781.00	9,183.21	35,297.00	(516.00)	-1.5%
Noncapitalized Equipment		4400	5,100.00	6,597.00	6,578.40	6,597.00	0.00	0.0%
Food		4700	306,931.00	306,931.00	142,683.56	306,931.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			334,826.00	348,309.00	158,445.17	348,825.00	(516.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	646.00	1,189.00	1,298.37	1,658.00	(469.00)	-39.4%
Dues and Memberships		5300	210.00	210.00	51.00	210.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,931.00	26,227.00	17,774.17	26,227.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	8,965.00	20,491.00	14,766.26	20,491.00	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	(235.00)	(495.00)	(495.25)	(495.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,617.00	10,193.00	9,355.90	10,193.00	0.00	0.0%
Communications		5900	93.00	93.00	(63.65)	93.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>30,227.00</b>	<b>57,908.00</b>	<b>42,686.80</b>	<b>58,377.00</b>	<b>(469.00)</b>	<b>-0.8%</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	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>			<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 (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	17,577.00	17,577.00	0.00	17,577.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>17,577.00</b>	<b>17,577.00</b>	<b>0.00</b>	<b>17,577.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>896,450.00</b>	<b>908,582.00</b>	<b>460,374.15</b>	<b>909,567.00</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		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		

Resource	Description	2014/15
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	204,899.24
Total, Restricted Balance		204,899.24

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	220,000.00	220,000.00	0.00	1,500,000.00	1,280,000.00	581.8%
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	675.00	675.00	313.00	675.00	0.00	0.0%
5) TOTAL, REVENUES			220,675.00	220,675.00	313.00	1,500,675.00		
<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	4,299.00	(4,299.00)	New
5) Services and Other Operating Expenditures		5000-5999	150,000.00	150,000.00	35,019.86	195,802.00	(45,802.00)	-30.5%
6) Capital Outlay		6000-6999	70,675.00	70,675.00	8,293.47	85,136.00	(14,461.00)	-20.5%
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			220,675.00	220,675.00	43,313.33	285,237.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(43,000.33)	1,215,438.00		
<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	(43,000.33)	1,215,438.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	425,653.00	235,943.00		235,943.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			425,653.00	235,943.00		235,943.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			425,653.00	235,943.00		235,943.00		
2) Ending Balance, June 30 (E + F1e)			425,653.00	235,943.00		1,451,381.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	425,653.00	235,943.00		1,451,381.00		
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	220,000.00	220,000.00	0.00	1,500,000.00	1,280,000.00	581.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			220,000.00	220,000.00	0.00	1,500,000.00	1,280,000.00	581.8%
<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	675.00	675.00	313.00	675.00	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			675.00	675.00	313.00	675.00	0.00	0.0%
TOTAL, REVENUES			220,675.00	220,675.00	313.00	1,500,675.00		



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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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	4,299.00	(4,299.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	4,299.00	(4,299.00)	New
<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	150,000.00	150,000.00	35,019.86	191,802.00	(41,802.00)	-27.9%
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	4,000.00	(4,000.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			150,000.00	150,000.00	35,019.86	195,802.00	(45,802.00)	-30.5%
<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	70,675.00	70,675.00	8,293.47	85,136.00	(14,461.00)	-20.5%
TOTAL, CAPITAL OUTLAY			70,675.00	70,675.00	8,293.47	85,136.00	(14,461.00)	-20.5%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			220,675.00	220,675.00	43,313.33	285,237.00		

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		

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	29,084.00	29,085.00	13,791.00	29,085.00	0.00	0.0%
5) TOTAL, REVENUES			29,084.00	29,085.00	13,791.00	29,085.00		
<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	7,328.00	7,328.00	5,406.25	7,328.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	166,273.00	345,678.00	111,858.58	333,288.00	12,390.00	3.6%
6) Capital Outlay		6000-6999	618,201.00	9,564,686.00	2,717,719.45	9,564,686.00	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			791,802.00	9,917,692.00	2,834,984.28	9,905,302.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(762,718.00)	(9,888,607.00)	(2,821,193.28)	(9,876,217.00)		
<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>			(762,718.00)	(9,888,607.00)	(2,821,193.28)	(9,876,217.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,951,849.00	10,716,076.00		10,716,076.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,951,849.00	10,716,076.00		10,716,076.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,951,849.00	10,716,076.00		10,716,076.00		
2) Ending Balance, June 30 (E + F1e)			6,189,131.00	827,469.00		839,859.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,189,131.00	827,469.00		839,859.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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>								
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>			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	1.00	1.00	1.00	0.00	0.0%
Interest		8660	29,084.00	29,084.00	13,790.00	29,084.00	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>			29,084.00	29,085.00	13,791.00	29,085.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			29,084.00	29,085.00	13,791.00	29,085.00		

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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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	4,106.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	3,222.00	7,328.00	5,406.25	7,328.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,328.00	7,328.00	5,406.25	7,328.00	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	166,273.00	345,678.00	111,858.58	333,288.00	12,390.00	3.6%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			166,273.00	345,678.00	111,858.58	333,288.00	12,390.00	3.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	6,275.00	8,000.00	0.00	8,000.00	0.00	0.0%
Land Improvements		6170	18,916.00	16,849.00	1,170.88	16,849.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	593,010.00	9,441,837.00	2,716,548.57	9,441,837.00	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	98,000.00	0.00	98,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			618,201.00	9,564,686.00	2,717,719.45	9,564,686.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			791,802.00	9,917,692.00	2,834,984.28	9,905,302.00		



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	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 of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<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
7710	State School Facilities Projects	15,766.00
9010	Other Restricted Local	824,093.00
Total, Restricted Balance		839,859.00

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	628,458.00	633,458.00	673,714.14	1,007,700.00	374,242.00	59.1%
5) TOTAL, REVENUES			628,458.00	633,458.00	673,714.14	1,007,700.00		
<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	75,884.00	447,142.00	315,970.17	483,700.00	(36,558.00)	-8.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			75,884.00	447,142.00	315,970.17	483,700.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			552,574.00	186,316.00	357,743.97	524,000.00		
<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>			552,574.00	186,316.00	357,743.97	524,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	679,456.00	753,243.00		753,243.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			679,456.00	753,243.00		753,243.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			679,456.00	753,243.00		753,243.00		
2) Ending Balance, June 30 (E + F1e)			1,232,030.00	939,559.00		1,277,243.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,232,030.00	939,559.00		1,277,243.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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>			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%
Interest		8660	1,000.00	1,000.00	1,348.00	2,700.00	1,700.00	170.0%
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	627,458.00	627,458.00	667,366.14	1,000,000.00	372,542.00	59.4%
Other Local Revenue All Other Local Revenue		8699	0.00	5,000.00	5,000.00	5,000.00	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>			628,458.00	633,458.00	673,714.14	1,007,700.00	374,242.00	59.1%
<b>TOTAL, REVENUES</b>			628,458.00	633,458.00	673,714.14	1,007,700.00		

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>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			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	75,684.00	81,584.00	33,710.00	81,584.00	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	200.00	365,558.00	282,260.17	402,116.00	(36,558.00)	-10.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			75,884.00	447,142.00	315,970.17	483,700.00	(36,558.00)	-8.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			75,884.00	447,142.00	315,970.17	483,700.00		

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	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</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	1,277,243.00
Total, Restricted Balance		1,277,243.00

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	38.00	76.00	76.00	New
5) TOTAL, REVENUES			0.00	0.00	38.00	76.00		
<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	38.00	76.00		
<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	38.00	76.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,270.00	29,273.00		29,273.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,270.00	29,273.00		29,273.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,270.00	29,273.00		29,273.00		
2) Ending Balance, June 30 (E + F1e)			29,270.00	29,273.00		29,349.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	29,270.00	29,273.00		29,349.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	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%
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	38.00	76.00	76.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	38.00	76.00	76.00	New
TOTAL, REVENUES			0.00	0.00	38.00	76.00		

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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			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	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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%
<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
7710	State School Facilities Projects	29,349.00
Total, Restricted Balance		29,349.00



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	20.00	20.00	12.00	20.00	0.00	0.0%
5) TOTAL, REVENUES			20.00	20.00	12.00	20.00		
<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>			20.00	20.00	12.00	20.00		
<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>			20.00	20.00	12.00	20.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,613.00	9,615.00		9,615.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,613.00	9,615.00		9,615.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,613.00	9,615.00		9,615.00		
2) Ending Balance, June 30 (E + F1e)			9,633.00	9,635.00		9,635.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	9,633.00	9,635.00		9,635.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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>								
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%
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								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	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	20.00	20.00	12.00	20.00	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			20.00	20.00	12.00	20.00	0.00	0.0%
TOTAL, REVENUES			20.00	20.00	12.00	20.00		

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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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%
TOTAL, BOOKS AND SUPPLIES			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	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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	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</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	9,635.00
Total, Restricted Balance		9,635.00

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	12,813.00	12,813.00	5,054.21	12,813.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,268,109.00	1,268,109.00	680,650.89	1,268,109.00	0.00	0.0%
5) TOTAL, REVENUES			1,280,922.00	1,280,922.00	685,705.10	1,280,922.00		
<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	1,147,980.00	1,147,980.00	1,196,647.09	1,147,980.00	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			1,147,980.00	1,147,980.00	1,196,647.09	1,147,980.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			132,942.00	132,942.00	(510,941.99)	132,942.00		
<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	14,631.00	14,631.00	0.00	14,631.00	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			14,631.00	14,631.00	0.00	14,631.00		



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>			147,573.00	147,573.00	(510,941.99)	147,573.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,579,331.00	1,431,175.00		1,431,175.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,579,331.00	1,431,175.00		1,431,175.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,579,331.00	1,431,175.00		1,431,175.00		
2) Ending Balance, June 30 (E + F1e)			1,726,904.00	1,578,748.00		1,578,748.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,726,904.00	1,578,748.00		1,578,748.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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%
TOTAL, FEDERAL REVENUE			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	12,813.00	12,813.00	5,054.21	12,813.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,813.00	12,813.00	5,054.21	12,813.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	1,207,209.00	1,207,209.00	643,915.24	1,207,209.00	0.00	0.0%
Unsecured Roll		8612	40,015.00	40,015.00	31,166.80	40,015.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	17,900.00	17,900.00	3,860.85	17,900.00	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	2,985.00	2,985.00	1,708.00	2,985.00	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			1,268,109.00	1,268,109.00	680,650.89	1,268,109.00	0.00	0.0%
TOTAL, REVENUES			1,280,922.00	1,280,922.00	685,705.10	1,280,922.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	940,000.00	940,000.00	1,015,000.00	940,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	207,980.00	207,980.00	181,647.09	207,980.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,147,980.00	1,147,980.00	1,196,647.09	1,147,980.00	0.00	0.0%
TOTAL, EXPENDITURES			1,147,980.00	1,147,980.00	1,196,647.09	1,147,980.00		

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: 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	14,631.00	14,631.00	0.00	14,631.00	0.00	0.0%
(c) TOTAL, SOURCES			14,631.00	14,631.00	0.00	14,631.00	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)			14,631.00	14,631.00	0.00	14,631.00		

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	1,578,748.00
Total, Restricted Balance		1,578,748.00

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	398.00	398.00	211.00	398.00	0.00	0.0%
5) TOTAL, REVENUES			398.00	398.00	211.00	398.00		
<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	1,039.64	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	1,244.66	0.00	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			0.00	0.00	2,284.30	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			398.00	398.00	(2,073.30)	398.00		
<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>			398.00	398.00	(2,073.30)	398.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	163,303.00	163,283.00		163,283.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,303.00	163,283.00		163,283.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			163,303.00	163,283.00		163,283.00		
2) Ending Net Position, June 30 (E + F1e)			163,701.00	163,681.00		163,681.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	163,701.00	163,681.00		163,681.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		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	398.00	398.00	211.00	398.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			398.00	398.00	211.00	398.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			398.00	398.00	211.00	398.00		

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 Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			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	1,039.64	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,039.64	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - 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	1,244.66	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	1,244.66	0.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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%
<b>TOTAL, EXPENSES</b>			0.00	0.00	2,284.30	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%
(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%
<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 Net Position		0.00

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<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)	2,893.57	2,893.57	2,893.57	2,893.57	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>	2,893.57	2,893.57	2,893.57	2,893.57	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>	2,893.57	2,893.57	2,893.57	2,893.57	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)	31.48	31.48	36.02	36.02	4.54	14%
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>	31.48	31.48	36.02	36.02	4.54	14%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</b>	31.48	31.48	36.02	36.02	4.54	14%
<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>	8.98	8.98	8.98	8.98	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>	8.98	8.98	8.98	8.98	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October									
A. BEGINNING CASH			8,955,877.22	11,737,944.81	10,867,950.17	11,016,074.79	9,763,131.67	8,988,815.87	11,710,961.12	11,197,799.80
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		675,927.00	675,927.00	2,065,217.00	1,216,669.00	1,216,669.00	2,065,217.00	1,216,669.00	1,087,250.00
Property Taxes	8020-8079			3,526.56			5,823.86	2,049,046.76		
Miscellaneous Funds	8080-8099						(523,686.00)			
Federal Revenue	8100-8299		5,627.90	5,627.90	5,627.90	5,627.90	5,627.75	37,752.75	18,801.25	5,377.00
Other State Revenue	8300-8599		2,789.78	163.49	54,776.00	58.36	280,578.52	7,332.12	120,549.43	0.00
Other Local Revenue	8600-8799		191,380.48	110,845.25	68,730.68	155,927.44	142,138.06	191,433.37	428,950.26	17,822.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			875,725.16	796,090.20	2,194,351.58	1,378,282.70	1,127,151.19	4,350,782.00	1,784,969.94	1,110,449.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		149,418.21	947,124.66	960,811.91	976,997.35	989,373.99	1,001,449.54	991,834.25	1,146,163.00
Classified Salaries	2000-2999		142,710.08	296,538.93	290,725.35	287,014.68	304,779.97	304,703.14	291,615.35	275,409.00
Employee Benefits	3000-3999		117,538.75	341,806.14	354,554.99	357,269.72	350,408.77	352,549.23	366,813.79	438,452.00
Books and Supplies	4000-4999		1,476.52	163,415.68	310,953.00	453,499.89	102,987.80	125,748.63	60,139.57	123,220.00
Services	5000-5999		196,719.09	138,596.89	212,067.12	373,121.69	215,819.36	134,779.98	180,778.19	241,416.00
Capital Outlay	6000-6599					7,187.00	6,153.30		151,154.00	
Other Outgo	7000-7499					170,982.50			145,357.00	
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			607,862.65	1,887,482.30	2,129,112.37	2,626,072.83	1,969,523.19	1,919,230.52	2,187,692.15	2,224,660.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199		(8,277.60)	(81,923.54)	(19,361.69)	(12,189.70)	49,528.81	85,418.97	56,194.39	
Accounts Receivable	9200-9299		2,951,617.63	168,635.57	248,170.38	62,647.47	5,458.26	43,205.00	7,780.00	(28,811.00)
Due From Other Funds	9310								40,311.00	
Stores	9320									
Prepaid Expenditures	9330		3.19		3.19					
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	2,943,343.22	86,712.03	228,811.88	50,457.77	54,987.07	128,623.97	104,285.39	(28,811.00)
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599		429,138.14	(134,685.43)	145,926.47	55,610.76	(13,069.13)	(161,969.80)	85,896.87	(52,510.00)
Due To Other Funds	9610								77,606.02	
Current Loans	9640									
Unearned Revenues	9650								51,221.61	
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	429,138.14	(134,685.43)	145,926.47	55,610.76	(13,069.13)	(161,969.80)	214,724.50	(52,510.00)
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	2,514,205.08	221,397.46	82,885.41	(5,152.99)	68,056.20	290,593.77	(110,439.11)	23,699.00
E. NET INCREASE/DECREASE (B - C + D)			2,782,067.59	(869,994.64)	148,124.62	(1,252,943.12)	(774,315.80)	2,722,145.25	(513,161.32)	(1,090,512.00)
F. ENDING CASH (A + E)			11,737,944.81	10,867,950.17	11,016,074.79	9,763,131.67	8,988,815.87	11,710,961.12	11,197,799.80	10,107,287.80
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	October								
A. BEGINNING CASH		10,107,287.80	9,837,264.64	10,039,765.64	9,207,113.64				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,935,798.00	1,087,250.00	1,087,250.00	1,567,358.00	289,235.00		16,186,436.00	16,186,436.00
Property Taxes	8020-8079		2,220,904.00	8,862.00	518,660.00		0.82	4,806,824.00	4,806,824.00
Miscellaneous Funds	8080-8099	(55,309.00)			(46,669.00)	(858,682.00)	(756,315.00)	(2,240,661.00)	(2,240,661.00)
Federal Revenue	8100-8299	15,840.00	22,967.00	344,382.00	229,583.00	393,076.00	(0.35)	1,095,918.00	1,095,918.00
Other State Revenue	8300-8599	34,145.00	97,360.00	20,644.00	101,598.00	320,801.00	105,000.30	1,145,796.00	1,145,796.00
Other Local Revenue	8600-8799	51,238.00	19,702.00	47,226.00	25,308.00	211,015.00	172,630.46	1,834,347.00	1,834,347.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,981,712.00	3,448,183.00	1,508,364.00	2,395,838.00	355,445.00	(478,683.77)	22,828,660.00	22,828,660.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,205,857.00	1,189,250.00	1,170,352.00	1,239,673.00	45,339.00	(173,093.91)	11,840,550.00	11,840,550.00
Classified Salaries	2000-2999	291,377.00	303,099.00	286,761.00	294,025.00	61,034.00	109,173.50	3,538,966.00	3,538,966.00
Employee Benefits	3000-3999	391,059.00	412,528.00	433,050.00	433,934.00	(156,935.00)	50,945.61	4,243,975.00	4,243,975.00
Books and Supplies	4000-4999	194,785.00	92,144.00	204,588.00	147,376.00	58,824.00	230,039.91	2,269,198.00	2,269,198.00
Services	5000-5999	215,998.00	347,540.00	241,818.00	479,049.00	302,387.00	81,662.68	3,361,753.00	3,361,753.00
Capital Outlay	6000-6599				145,001.00		(151,154.30)	158,341.00	158,341.00
Other Outgo	7000-7499		883,411.00		(62,697.00)	(326,593.00)	(201,918.50)	608,542.00	608,542.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,299,076.00	3,227,972.00	2,336,569.00	2,676,361.00	(15,944.00)	(54,345.01)	26,021,325.00	26,021,325.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199				(64,389.64)		883.20	5,883.20	
Accounts Receivable	9200-9299	(32,262.00)	(17,710.00)	(4,447.00)	(149,689.02)	0.00		3,254,595.29	
Due From Other Funds	9310				14,917.63			55,228.63	
Stores	9320							0.00	
Prepaid Expenditures	9330				(6.38)			0.00	
Other Current Assets	9340						2.33	2.33	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		(32,262.00)	(17,710.00)	(4,447.00)	(199,167.41)	0.00	885.53	3,315,709.45	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599	(79,602.84)	0.00	0.00	0.00	0.00		274,735.04	
Due To Other Funds	9610				0.00			77,606.02	
Current Loans	9640							0.00	
Unearned Revenues	9650							51,221.61	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(79,602.84)	0.00	0.00	0.00	0.00	0.00	403,562.67	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		47,340.84	(17,710.00)	(4,447.00)	(199,167.41)	0.00	885.53	2,912,146.78	
E. NET INCREASE/DECREASE (B - C + D)		(270,023.16)	202,501.00	(832,652.00)	(479,690.41)	371,389.00	(423,453.23)	(280,518.22)	(3,192,665.00)
F. ENDING CASH (A + E)		9,837,264.64	10,039,765.64	9,207,113.64	8,727,423.23				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								8,675,359.00	

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 09, 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: Clarice L. Luis

Telephone: 209-599-2131

Title: CBO

E-mail: cluis@sjcoe.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?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	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	18,752,599.00	16.44%	21,834,813.00	4.16%	22,742,989.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	752,161.00	27.77%	961,000.00	-51.61%	465,000.00
4. Other Local Revenues	8600-8799	1,042,455.00	-3.74%	1,003,457.00	-2.56%	977,781.00
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	(2,403,857.00)	10.01%	(2,644,511.00)	2.64%	(2,714,253.00)
6. Total (Sum lines A1 thru A5c)		18,143,358.00	16.60%	21,154,759.00	1.50%	21,471,517.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,273,436.00		10,737,523.00
b. Step & Column Adjustment				175,399.00		184,169.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				288,688.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,273,436.00	4.52%	10,737,523.00	1.72%	10,921,692.00
2. Classified Salaries						
a. Base Salaries				2,621,364.00		2,748,700.00
b. Step & Column Adjustment				40,062.00		42,065.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				87,274.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,621,364.00	4.86%	2,748,700.00	1.53%	2,790,765.00
3. Employee Benefits	3000-3999	3,626,862.00	8.68%	3,941,819.00	7.96%	4,255,472.00
4. Books and Supplies	4000-4999	1,367,033.00	21.23%	1,657,272.00	-12.41%	1,451,535.00
5. Services and Other Operating Expenditures	5000-5999	2,039,311.00	1.41%	2,068,037.00	1.46%	2,098,199.00
6. Capital Outlay	6000-6999	158,341.00	-78.94%	33,341.00	0.00%	33,341.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	622,819.00	19.58%	744,783.00	4.46%	777,997.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(81,439.00)	0.00%	(81,439.00)	0.00%	(81,439.00)
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)		20,627,727.00	5.93%	21,850,036.00	1.82%	22,247,562.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,484,369.00)		(695,277.00)		(776,045.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,638,670.00		8,154,301.00		7,459,024.00
2. Ending Fund Balance (Sum lines C and D1)		8,154,301.00		7,459,024.00		6,682,979.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	1,596,575.00		3,446,375.00		4,355,575.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,561,280.00		1,602,200.00		1,631,000.00
2. Unassigned/Unappropriated	9790	4,991,446.00		2,405,449.00		691,404.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,154,301.00		7,459,024.00		6,682,979.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,561,280.00		1,602,200.00		1,631,000.00
c. Unassigned/Unappropriated	9790	4,991,446.00		2,405,449.00		691,404.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,552,726.00		4,007,649.00		2,322,404.00
<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.						
B1d: 3 .0 FTE Elementary Teachers + 2.0 FTE High School Teachers      B2d: 1.0 FTE Elementary Secretary + 1.0 FTE Elementary Librarian + Restore 3 Furlough Days to Aides						

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	1,095,918.00	0.00%	1,095,918.00	0.00%	1,095,918.00
3. Other State Revenues	8300-8599	393,635.00	0.00%	393,635.00	0.00%	393,635.00
4. Other Local Revenues	8600-8799	791,892.00	-4.92%	752,894.00	-2.70%	732,547.00
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	2,403,857.00	10.01%	2,644,511.00	2.64%	2,714,253.00
6. Total (Sum lines A1 thru A5c)		4,685,302.00	4.30%	4,886,958.00	1.01%	4,936,353.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,567,114.00		1,601,754.00
b. Step & Column Adjustment				34,640.00		36,372.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,567,114.00	2.21%	1,601,754.00	2.27%	1,638,126.00
2. Classified Salaries						
a. Base Salaries				917,602.00		936,286.00
b. Step & Column Adjustment				10,687.00		11,222.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				7,997.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	917,602.00	2.04%	936,286.00	1.20%	947,508.00
3. Employee Benefits	3000-3999	617,113.00	2.67%	633,566.00	5.12%	666,009.00
4. Books and Supplies	4000-4999	902,165.00	0.00%	902,165.00	0.00%	902,165.00
5. Services and Other Operating Expenditures	5000-5999	1,322,442.00	-46.12%	712,520.00	0.00%	712,520.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,300.00	0.00%	3,300.00	0.00%	3,300.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	63,862.00	0.00%	63,862.00	0.00%	63,862.00
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)		5,393,598.00	-10.01%	4,853,453.00	1.65%	4,933,490.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(708,296.00)		33,505.00		2,863.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,229,354.00		521,058.00		554,563.00
2. Ending Fund Balance (Sum lines C and D1)		521,058.00		554,563.00		557,426.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	521,058.00		554,563.00		557,426.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		521,058.00		554,563.00		557,426.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<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.						
B2d: Restore 3 furlough days for Aides						

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	18,752,599.00	16.44%	21,834,813.00	4.16%	22,742,989.00
2. Federal Revenues	8100-8299	1,095,918.00	0.00%	1,095,918.00	0.00%	1,095,918.00
3. Other State Revenues	8300-8599	1,145,796.00	18.23%	1,354,635.00	-36.62%	858,635.00
4. Other Local Revenues	8600-8799	1,834,347.00	-4.25%	1,756,351.00	-2.62%	1,710,328.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		22,828,660.00	14.07%	26,041,717.00	1.41%	26,407,870.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				11,840,550.00		12,339,277.00
b. Step & Column Adjustment				210,039.00		220,541.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				288,688.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,840,550.00	4.21%	12,339,277.00	1.79%	12,559,818.00
2. Classified Salaries						
a. Base Salaries				3,538,966.00		3,684,986.00
b. Step & Column Adjustment				50,749.00		53,287.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				95,271.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,538,966.00	4.13%	3,684,986.00	1.45%	3,738,273.00
3. Employee Benefits	3000-3999	4,243,975.00	7.81%	4,575,385.00	7.56%	4,921,481.00
4. Books and Supplies	4000-4999	2,269,198.00	12.79%	2,559,437.00	-8.04%	2,353,700.00
5. Services and Other Operating Expenditures	5000-5999	3,361,753.00	-17.29%	2,780,557.00	1.08%	2,810,719.00
6. Capital Outlay	6000-6999	158,341.00	-78.94%	33,341.00	0.00%	33,341.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	626,119.00	19.48%	748,083.00	4.44%	781,297.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(17,577.00)	0.00%	(17,577.00)	0.00%	(17,577.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		26,021,325.00	2.62%	26,703,489.00	1.79%	27,181,052.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(3,192,665.00)		(661,772.00)		(773,182.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,868,024.00		8,675,359.00		8,013,587.00
2. Ending Fund Balance (Sum lines C and D1)		8,675,359.00		8,013,587.00		7,240,405.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	5,000.00		5,000.00		5,000.00
b. Restricted	9740	521,058.00		554,563.00		557,426.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	1,596,575.00		3,446,375.00		4,355,575.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,561,280.00		1,602,200.00		1,631,000.00
2. Unassigned/Unappropriated	9790	4,991,446.00		2,405,449.00		691,404.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		8,675,359.00		8,013,587.00		7,240,405.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<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	1,561,280.00		1,602,200.00		1,631,000.00
c. Unassigned/Unappropriated	9790	4,991,446.00		2,405,449.00		691,404.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,552,726.00		4,007,649.00		2,322,404.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		25.18%		15.01%		8.54%
<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)		2,902.55		2,893.57		2,893.57
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		26,021,325.00		26,703,489.00		27,181,052.00
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)		26,021,325.00		26,703,489.00		27,181,052.00
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)		780,639.75		801,104.67		815,431.56
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)		780,639.75		801,104.67		815,431.56
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	26,021,325.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,368,938.00
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	437,112.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	158,341.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	229,839.00
4. Other Transfers Out	All	9200	7200-7299	196,680.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	161,044.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,183,016.00
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	16,844.00
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)				23,486,215.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				23,486,215.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		2,902.55
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		2,902.55
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,091.58
<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.)	19,301,481.13	6,686.90
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)	19,301,481.13	6,686.90
B. Required effort (Line A.2 times 90%)	17,371,333.02	6,018.21
C. Current year expenditures (Line I.G and Line II.D)	23,486,215.00	8,091.58
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.

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00

<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
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		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	496.00	0.00	0.00	(17,577.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(495.00)	17,577.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	496.00	(495.00)	17,577.00	(17,577.00)	0.00	0.00		

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	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	2,925.05	2,924.87	0.0%	Met
1st Subsequent Year (2015-16)	2,914.80	2,924.87	0.3%	Met
2nd Subsequent Year (2016-17)	2,914.80	2,924.87	0.3%	Met

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

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

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

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

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	2,994	2,994	0.0%	Met
1st Subsequent Year (2015-16)	2,994	2,994	0.0%	Met
2nd Subsequent Year (2016-17)	2,994	2,994	0.0%	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)	2,981	3,085	96.6%
Second Prior Year (2012-13)	2,973	3,036	97.9%
First Prior Year (2013-14)	2,889	3,007	96.1%
Historical Average Ratio:			96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.4%

#### 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)	2,903	2,994	97.0%	Met
1st Subsequent Year (2015-16)	2,894	2,994	96.7%	Met
2nd Subsequent Year (2016-17)	2,894	2,994	96.7%	Met

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

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

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

Explanation:  
(required if NOT met)



#### 4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	21,022,541.00	20,993,260.00	-0.1%	Met
1st Subsequent Year (2015-16)	23,301,271.00	21,834,813.00	-6.3%	Not Met
2nd Subsequent Year (2016-17)	22,170,913.00	22,742,989.00	2.6%	Not 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)

changes in gap funding, per DOF at Governor's January Budget Proposal

## 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)	12,165,602.65	14,237,163.73	85.4%
Second Prior Year (2012-13)	13,102,533.67	15,222,163.51	86.1%
First Prior Year (2013-14)	14,331,267.67	16,687,164.60	85.9%
Historical Average Ratio:			85.8%

	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%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>82.8% to 88.8%</b>	<b>82.8% to 88.8%</b>	<b>82.8% to 88.8%</b>

### 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)	16,521,662.00	20,627,727.00	80.1%	Not Met
1st Subsequent Year (2015-16)	17,428,042.00	21,850,036.00	79.8%	Not Met
2nd Subsequent Year (2016-17)	17,967,929.00	22,247,562.00	80.8%	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)

common core one time monies and LCAP priorities have changed the percent of the budget going toward salaries and benefits.

## 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
----------------------------	---	--	----------------	--

#### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2014-15)	1,098,461.00	1,095,918.00	-0.2%	No
1st Subsequent Year (2015-16)	1,098,461.00	1,095,918.00	-0.2%	No
2nd Subsequent Year (2016-17)	1,098,461.00	1,095,918.00	-0.2%	No

**Explanation:**  
(required if Yes)

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

Current Year (2014-15)	1,040,796.00	1,145,796.00	10.1%	Yes
1st Subsequent Year (2015-16)	1,040,796.00	1,354,635.00	30.2%	Yes
2nd Subsequent Year (2016-17)	1,040,796.00	858,635.00	-17.5%	Yes

**Explanation:**  
(required if Yes)

One time mandated cost dollars were not known earlier in the year

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

Current Year (2014-15)	1,633,805.00	1,834,347.00	12.3%	Yes
1st Subsequent Year (2015-16)	1,557,525.00	1,756,351.00	12.8%	Yes
2nd Subsequent Year (2016-17)	1,521,187.00	1,710,328.00	12.4%	Yes

**Explanation:**  
(required if Yes)

better than projected interest and donations

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

Current Year (2014-15)	2,039,740.00	2,269,198.00	11.2%	Yes
1st Subsequent Year (2015-16)	2,079,979.00	2,559,437.00	23.1%	Yes
2nd Subsequent Year (2016-17)	2,124,242.00	2,353,700.00	10.8%	Yes

**Explanation:**  
(required if Yes)

additional funds budgeted due to prioritization of common core and LCAP

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

Current Year (2014-15)	3,259,101.00	3,361,753.00	3.1%	No
1st Subsequent Year (2015-16)	2,677,905.00	2,780,557.00	3.8%	No
2nd Subsequent Year (2016-17)	2,708,067.00	2,810,719.00	3.8%	No

**Explanation:**  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	3,773,062.00	4,076,061.00	8.0%	Not Met
1st Subsequent Year (2015-16)	3,696,782.00	4,206,904.00	13.8%	Not Met
2nd Subsequent Year (2016-17)	3,660,444.00	3,664,881.00	0.1%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	5,298,841.00	5,630,951.00	6.3%	Not Met
1st Subsequent Year (2015-16)	4,757,884.00	5,339,994.00	12.2%	Not Met
2nd Subsequent Year (2016-17)	4,832,309.00	5,164,419.00	6.9%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

One time mandated cost dollars were not known earlier in the year

better than projected interest and donations

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

**Explanation:**

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

**Explanation:**

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

additional funds budgeted due to prioritization of common core and LCAP

## 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	247,176.17	626,394.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		626,394.00	

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)	25.2%	15.0%	8.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.4%	5.0%	2.8%

### 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)	(2,484,369.00)	20,627,727.00	12.0%	Not Met
1st Subsequent Year (2015-16)	(695,277.00)	21,850,036.00	3.2%	Met
2nd Subsequent Year (2016-17)	(776,045.00)	22,247,562.00	3.5%	Not Met

### 8C. Comparison of District Deficit Spending to the Standard

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

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

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

Status not met for 2014-15 since \$1.5 million of LCFF revenues are accounted for in the Deferred Maintenance Fund. Status not met for 2016-17 due to less additional LCFF revenues & increased expenses.

## 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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2014-15)	8,675,359.00	Met
1st Subsequent Year (2015-16)	8,013,587.00	Met
2nd Subsequent Year (2016-17)	7,240,405.00	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2014-15)	8,727,423.23	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)	2,903	2,894	2,894
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):

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

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 01I, objects 1000-7999) (Form MYPI, Line B11)	26,021,325.00	26,703,489.00	27,181,052.00
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)	26,021,325.00	26,703,489.00	27,181,052.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	780,639.75	801,104.67	815,431.56
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)	780,639.75	801,104.67	815,431.56



### 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)	1,561,280.00	1,602,200.00	1,631,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,991,446.00	2,405,449.00	691,404.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	6,552,726.00	4,007,649.00	2,322,404.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	25.18%	15.01%	8.54%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>780,639.75</b>	<b>801,104.67</b>	<b>815,431.56</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)

---

## SUPPLEMENTAL INFORMATION

---

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(2,400,310.00)	(2,403,857.00)	0.1%	3,547.00	Met
1st Subsequent Year (2015-16)	(2,674,373.00)	(2,644,511.00)	-1.1%	(29,862.00)	Met
2nd Subsequent Year (2016-17)	(2,755,678.00)	(2,714,253.00)	-1.5%	(41,425.00)	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)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

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

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

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

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

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

--

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

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




---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

District issued bonds

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)  
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
3,349,136.00	3,349,136.00
3,349,136.00	3,349,136.00
Actuarial	Actuarial
Jun 12, 2014	Jun 12, 2014

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
272,408.00	272,408.00
272,408.00	272,408.00
272,408.00	272,408.00

- 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)

337,686.00	337,686.00
337,686.00	337,686.00
337,686.00	337,686.00

- 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)

370,980.00	370,980.00
370,980.00	370,980.00
370,980.00	370,980.00

- d. Number of retirees receiving OPEB benefits  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

29	29
29	29
29	29

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

--



## S8. Status of Labor Agreements

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	132.9	143.5	143.5	143.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year  
or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

106,658

7. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
6	0	0

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,195,491	1,195,491	1,195,491
54.6%	54.6%	54.6%
2.1%	0.0%	0.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
94,799	124,503	135,800
3.8%	5.7%	5.9%

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

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

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

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

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


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

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

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

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

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

If No, continue with section S8B.

Yes

### Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	94.5	92.7	96.7	96.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

### Negotiations Settled Since First Interim Projections

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

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

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)
Yes	Yes	Yes
284,486	284,486	284,486
57.7%	57.7%	57.7%
15.4%	15.4%	15.4%

**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:

No		
----	--	--

--

**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?

No

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	25.0	27.0	27.0	27.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

#### Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

#### Negotiations Not Settled

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

24,545

4. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
6	0	0

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
339,044	339,044	339,044
63.3%	63.3%	63.3%
5.9%	5.9%	5.9%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
67,942	74,511	90,473

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
No	No	No
0	0	0
0.0%	0.0%	0.0%

## S9. Status of Other Funds

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

---

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

---

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

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

No

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

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

---

---

---

---

---

---

---

---

---

## ADDITIONAL FISCAL INDICATORS

---

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

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

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

No

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

Yes

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

**Comments:**  
(optional)

Chief Business Official leaving in March; Superintendent is interim with permanent superintendent to begin by July 1.

---

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

---

SACS2014ALL Financial Reporting Software - 2014.2.0  
3/4/2015 5:46:42 PM

39-68650-0000000

Second Interim  
2014-15 Projected Totals  
Technical Review Checks

Ripon Unified

San Joaquin County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all	



goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

resource.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.

PASSED

## EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved.

PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided.

PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided.  
PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided.  
PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.)  
PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.)  
PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.)  
PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed.  
PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed.  
PASSED

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0  
3/4/2015 5:47:15 PM

39-68650-0000000

Second Interim  
2014-15 Actuals to Date  
Technical Review Checks

Ripon Unified

San Joaquin County

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

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

## IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all	

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

## **EXPORT CHECKS**

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

Checks Completed.