

**COTTONWOOD UNION SCHOOL DISTRICT  
2014/2015 FIRST INTERIM BUDGET  
December 16, 2014**

AB1200/AB 256 requires the Board of Trustees to certify twice a year the status of the District's financial obligations. The 1st Interim Report for period July 1, 2014, through October 31, 2014, provides financial information that has become available since the 2014-2015 budget was adopted in June 2014. Highlighted below are the notable budget assumptions and changes since the Adopted Budget.

**Enrollment:** The October, 2014, enrollment was **905** students, a **decrease of 24 students** from prior year. **Over the last five years, the district has declined in enrollment by 131 students** (based on CBEDS data).

**Average Daily Attendance (ADA) Calculation:** ADA was projected using 95% of the enrollment of 905 for the current year. The future years were projected with decreases based on the past five year's history and the projected loss of students to the Charter School.

**Number of Teachers:** The school district currently has a teaching staff of 39.0 FTE. A vacant half-time RSP teacher is included in the current year budget as well.

**REVENUES**

	2013/14 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim	Change
Revenue Limit	\$5,855,918	\$6,204,814	\$6,256,444	\$51,630
Federal Revenue	\$470,874	\$419,114	\$417,470	-\$1,644
State Revenue	\$620,368	\$408,315	\$472,220	\$63,905
Local Revenue	\$1,000,059	\$697,815	\$735,044	\$37,229
Other Income Source	\$141,973	\$0	\$0	\$0
Total Revenue	\$8,089,192	\$7,730,058	\$7,881,178	\$151,120

The **Revenue Limit** increase is due to the new Local Control Funding Formula calculations (LCFF).

GAP % is now at 29.56%; an increase of 1.51% over Adopted.

Unduplicated Pupil Count is currently at 55.79%; an increase of 2.3% over Adopted. This increase provided the additional \$51,630 in revenue.

**State Revenue** increased in Mandated Cost Claims Reimbursement \$58,900 and Lottery.

**Local revenue** has increased in the (2) local grants we received for the swing set at North and PE equip at West \$21,100, and additional rent from the Charter School \$8,000 and increased interest of \$1,500.

## EXPENDITURES

	2013/14 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim	Change
Certificated Salaries	\$3,063,450	\$3,078,467	\$3,086,023	\$7,556
Classified Salaries	\$912,974	\$1,020,793	\$1,032,774	\$11,981
Employee Benefits	\$1,431,743	\$1,463,087	\$1,420,749	-\$42,338
Books & Supplies	\$404,034	\$495,797	\$486,853	-\$8,944
Services & Other Exp's	\$1,248,387	\$1,398,459	\$1,477,157	\$78,698
Capital Outlay	\$329,988	\$12,000	\$39,900	\$27,900
Other Outgo	\$215,187	\$236,784	\$228,342	-\$8,442
Direct Support/Indirect Costs	-\$15,251	-\$18,960	-\$20,101	-\$1,141
Interfund Transfers Out		\$18,550	\$20,740	\$2,190
Total Expenditures	<u>\$7,590,514</u>	<u>\$7,704,977</u>	<u>\$7,772,437</u>	<u>\$67,460</u>

**Certificated Salaries** for 1<sup>st</sup> Interim are based on 39.5 FTE; No change from adopted.

**Classified Salaries** for 1<sup>st</sup> Interim are based on 35.94 FTE, an increase of 1.06 FTE from adopted.

**Employee Benefits** decreased as a result of STRS rate decrease of 0.7% for (\$18,000), PERS savings of (\$12,000) for hiring at 3.75 hours vs. 4 hour positions, Social Security savings of (\$10,000) for 3.75 hour positions and one retiree opted out of benefits (\$6,420).

**Books & Supplies** decreased in other books.

**Services & Other Exp's** increased for transportation bus repairs \$22,000, maintenance \$8,000, nurse contract \$13,000 and special ed. contracts \$24,500.

**Capital Outlay** increased in the cost to purchase a new truck \$6,000 and the grant received for the new swing set at North Cottonwood School \$19,800.

**Other Outgo** – STRS golden handshake decreased by (\$8,400).

**Interfund Transfers Out** – increase in contributions to the cafeteria fund since adoption.

## DEFICIT SPENDING

The district is not projecting to deficit spend. A surplus of \$108,741 is projected.

## ENDING FUND BALANCE

The First Interim budget has a projected ending fund balance of **\$2,831,520**.

(See separate sheet with breakdown of Ending Fund Balance Components.)

### **CASH BALANCE**

The district is projected to have a **positive cash balance on June 30, 2015 of \$2,606,064.**  
(See separate sheet “Cashflow Worksheet” for projected monthly cash breakdown.)  
Deferrals have been eliminated except for a small deferral from June to July.

### **SPECIAL CIRCUMSTANCES**

The LCFF model is in its second year. This formula establishes a base and then a target level of funding that the state is working towards funding. This process is expected to take 8 years until fully implemented; however, many changes can occur in those 8 years. For example, the state sales tax increase will end in two years. The income tax increase will also sunset before the 8 years have passed. So many variables could affect how the LCFF is implemented and each year could see some changes in how it is to be applied at the school level. For this reason, it is important that the district be as accurate as possible in its projections for enrollment, staffing, and expenditures.

STRS/PERS rate increases over the next six years will make a significant impact on the district.  
(See separate sheet “Retirement Rate Increases” to see the overall impact to the district.)

### **MULTI-YEAR PROJECTION**

(See separate sheet “Comparison of Revenues and Expenditures – 2014/15 First Interim Budget MYP Recap.”)

### **CERTIFICATION**

The First Interim Report is submitted with a **Positive Certification.**

## **OTHER FUNDS**

**Cafeteria Fund (Fund 13) has a beginning balance of \$49,517.**

A \$20,740 contribution is budgeted from the General Fund.

**Projected Ending Balance: \$56,852.**

**Special Reserve Fund (Fund 17) has a beginning balance of \$267,159.**

No expenses are budgeted.

**Projected Ending Balance: \$268,059**

**Retiree Fund (Fund 20) has a beginning balance of \$188,114.**

No expenses are budgeted.

**Projected Ending Balance: \$188,614.**

**Capital Facilities Fund (Fund 25) has a beginning balance of \$12,590.** Estimated revenue from developer fees is \$23,607. This fund is budgeted to pay \$20,442 of the \$95,682 lease payment for North Cottonwood School. The balance will be paid from the General Fund.

**Projected Ending Balance: \$15,440.**

**Bond Interest and Redemption Fund (Fund 51) has a beginning balance of \$187,957.**

**Projected Ending Balance: \$190,720.**

Ending Balance Components  
2014-15 First Interim Budget

	2013/14 Unaudited Actuals	2014/15 Adopted Budget	2014/15 First Interim	Change
<b><u>UNRESTRICTED</u></b>				
Rev Cash/Ppds/Stores	\$ 2,361	\$ 2,000	\$ 2,000	\$ -
Economic Uncertainty	\$ 379,526	\$ 385,400	\$ 393,572	\$ 8,172
Other Assignments				\$ -
MAA	\$ 80,559	\$ 80,836	\$ 80,559	\$ (277)
Maint Projects	\$ 197,620	\$ 184,294	\$ 193,620	\$ 9,326
IMFRP/Textbooks	\$ 251,860	\$ 201,860	\$ 251,860	\$ 50,000
Lottery-Site 20	\$ 19,778	\$ -	\$ -	\$ -
Lottery-Site 50	\$ 10,579	\$ -	\$ -	\$ -
EPA	\$ 99,546			
For Cash Flow/ Future District Priorities/Staffing	\$ 1,446,614	\$ 1,577,848	\$ 1,864,254	\$ 286,406
Undesignated	\$ -		\$ -	
<b>Total Unrestricted</b>	<b>\$ 2,488,442</b>	<b>\$ 2,432,238</b>	<b>\$ 2,785,865</b>	<b>\$ 353,627</b>
<b><u>RESTRICTED</u></b>				
Medi-Cal	\$ 4,707	\$ -	\$ -	\$ -
Lottery				
Site 20	\$ 24,848	\$ 19,292	\$ 24,448	
Site 50	\$ 19,607	\$ 16,296	\$ 21,207	
CC Energy Grant	\$ 58,206	\$ -		
Common Core	\$ 126,969	\$ -	\$ -	
<b>Total Restricted</b>	<b>\$ 234,337</b>	<b>\$ 35,588</b>	<b>\$ 45,655</b>	<b>\$ 10,067</b>
<b>TOTAL Ending Balance</b>	<b>\$ 2,722,779</b>	<b>\$ 2,467,826</b>	<b>\$ 2,831,520</b>	<b>\$ 363,694</b>

**Cottonwood Union Elementary**  
**Cashflow Worksheet**  
**2014/15 First Interim Budget**

	Object	Budget	July	August	September	October	November	December
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
November								
<b>A. BEGINNING CASH</b>	<b>9110</b>		<b>1,762,185</b>	<b>2,689,063</b>	<b>2,326,879</b>	<b>2,611,090</b>	<b>2,433,927</b>	<b>2,320,719</b>
<b>B. RECEIPTS</b>								
Revenue Limit Sources								
Principal Apportionment	8010-8019	4,070,010	204,539	204,539	618,980	368,170	368,170	366,301
Property Taxes	8020-8079	1,454,887	51,328	78,718	16,053	2,907	6,045	790,745
EPA	8012	975,690	0	0	243,923	0	0	243,923
Miscellaneous Funds - In lieu taxes	8080-8099	(244,143)	0	0	(45,935)	(20,415)	(20,415)	(14,916)
Federal Revenue	8100-8299	417,470	0	0	34,269	42,807	0	41,759
Other State Revenue	8300-8599	472,220	12,323	124,745	0	6,404	77,122	59,287
Other Local Revenue	8600-8799	735,044	18,419	19,011	38,171	33,620	32,773	30,150
Interfund Transfers In	8910-8929		0	0	0	0	0	0
All Other Financing Sources	8930-8979		0	0	0	0	0	0
Other Receipts/Non-Revenue			0	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>7,881,178</b>	<b>286,609</b>	<b>427,013</b>	<b>905,461</b>	<b>433,494</b>	<b>463,695</b>	<b>1,517,249</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	1000-1999	3,086,023	24,208	261,649	268,402	275,337	271,299	273,856
Classified Salaries	2000-2999	1,032,774	33,594	80,948	82,354	83,857	86,816	90,339
Employee Benefits	3000-3999	1,420,749	36,539	112,985	120,513	126,078	125,353	125,422
Books, Supplies and Services	4000-5999	1,945,205	91,211	241,436	160,476	177,758	125,893	95,022
Capital Outlay	6000-6999	39,900	0	0	0	18,000	0	0
Other Outgo	7000-7499	208,241	0	78,264	0	0	0	22,447
Interfund Transfers Out	7600-7629	20,740	0	0	0	0	0	0
All Other Financing Uses	7630-7699		0	0	0	0	0	0
Other Disbursements/ Non Expenditures			0	0	0	0	0	0
<b>TOTAL DISBURSEMENTS</b>		<b>7,753,632</b>	<b>185,553</b>	<b>775,283</b>	<b>631,745</b>	<b>681,030</b>	<b>609,361</b>	<b>607,086</b>
<b>D. PRIOR YEAR TRANSACTIONS</b>								
Assets		Beg Balance						
Cash Not in Treasury	9111-9199	(1,704)	0	0	0	0	0	0
Accts Receivable	9200-9299	1,114,177	885,473	57,869	38,218	72,202	31,910	28,505
Due From Other Funds	9310	18,666	0	0	0	18,666	0	0
Stores Inventory	9320		0	0	0	0	0	0
Prepaid Exp.	9330	361	361	0	0	0	0	0
Other Assets	9340		0	0	0	0	0	0
Total Assets		1,131,500	885,833	57,869	38,218	90,869	31,910	28,505
Liabilities								
Accounts Payable	9500-9599	(146,640)	(60,012)	(71,783)	(27,723)	3,770	549	0
Due to Other Funds	9610	(24,266)	0	0	0	(24,266)	0	0
Current Loans	9640		0	0	0	0	0	0
Deferred Revenues	9650		0	0	0	0	0	0
Total Liabilities		(170,907)	(60,012)	(71,783)	(27,723)	(20,496)	549	0
<b>TOTAL PRIOR YEAR TRANSACTIONS</b>		<b>960,594</b>	<b>825,822</b>	<b>(13,914)</b>	<b>10,496</b>	<b>70,373</b>	<b>32,458</b>	<b>28,505</b>
<b>E. NET INCREASE/DECREASE (B - C + D)</b>			<b>926,878</b>	<b>(362,184)</b>	<b>284,211</b>	<b>(177,163)</b>	<b>(113,208)</b>	<b>938,668</b>
<b>F. ENDING CASH (A + E)</b>			<b>2,689,063</b>	<b>2,326,879</b>	<b>2,611,090</b>	<b>2,433,927</b>	<b>2,320,719</b>	<b>3,259,387</b>
<b>G. ENDING FUND BALANCE</b>								

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## Retirement rate increases

STRS Rate Increase					
Creditable Certificated Salaries			\$ 2,969,381		
			Annual Increased GF Cost	Cumm Increase from 8.25%	
Current Rate		8.25%			
Proposed Rates	2014-15	8.88%	\$ 18,707	\$	18,707
	2015-16	10.73%	\$ 54,934	\$	73,641
	2016-17	12.58%	\$ 54,934	\$	128,574
	2017-18	14.43%	\$ 54,934	\$	183,508
	2018-19	16.28%	\$ 54,934	\$	238,441
	2019-20	18.13%	\$ 54,934	\$	293,375
	2020-21	19.10%	\$ 28,803	\$	322,178

PERS Rate Increase					
Creditable Classified Salaries			\$ 1,057,389		
			Annual Increased GF Cost	Cumm Increase from 13-14 rate	
Current Rate		11.44%			
Proposed Rates	2014-15	11.77%	\$ 3,479	\$	3,479
	2015-16	12.60%	\$ 8,766	\$	12,245
	2016-17	15.00%	\$ 25,377	\$	37,622
	2017-18	16.60%	\$ 16,918	\$	54,540
	2018-19	18.20%	\$ 16,918	\$	71,458
	2019-20	19.90%	\$ 17,976	\$	89,434
	2020-21	20.40%	\$ 5,287	\$	94,721

Combined Rate Increase Impact					
			Annual Increased GF Cost	Cumm Increase from 13-14 rate	
		Rate Increase from Current Rates			
	2014-15	0.96%	\$ 22,186	\$	22,186
	2015-16	3.64%	\$ 63,699	\$	85,885
	2016-17	7.89%	\$ 80,311	\$	166,196
	2017-18	11.34%	\$ 71,852	\$	238,048
	2018-19	14.79%	\$ 71,852	\$	309,900
	2019-20	18.34%	\$ 72,909	\$	382,809
	2020-21	19.81%	\$ 34,090	\$	416,899

**COTTONWOOD UNION SCHOOL DISTRICT  
COMPARISON OF REVENUES AND EXPENDITURES  
2014/15 FIRST INTERIM BUDGET REPORT MYP RECAP**

**14/15 PROJECTED**

**15/16 PROJECTED**

**16/17 PROJECTED**

		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
<b>REVENUES</b>										
Revenue Limit Sources	8010 - 8099	6,256,444	0	6,256,444	6,338,717	0	6,338,717	6,493,795	0	6,493,795
Federal Revenues	8100 - 8299	0	417,470	417,470	0	417,470	417,470	0	417,470	417,470
Other State Revenues	8300 - 8599	192,899	279,321	472,220	192,899	221,115	414,014	192,899	221,115	414,014
Other Local Revenues	8600 - 8799	227,664	507,380	735,044	237,145	507,380	744,525	246,979	507,380	754,359
Interfund Transfers In	8910 - 8929	0	0	0	0	0	0	0	0	0
Other Sources	8930 - 8979	0	0	0	0	0	0	0	0	0
Contributions	8980-8999	(555,156)	555,156	0	(669,599)	669,599	0	(706,468)	706,468	0
<b>TOTAL REVENUES</b>		<b>6,121,851</b>	<b>1,759,327</b>	<b>7,881,178</b>	<b>6,099,162</b>	<b>1,815,564</b>	<b>7,914,726</b>	<b>6,227,205</b>	<b>1,852,433</b>	<b>8,079,638</b>
<b>EXPENDITURES</b>										
Certificated Salaries	1000 - 1999	2,589,543	496,480	3,086,023	2,606,790	505,707	3,112,497	\$ 2,674,550	511,682	3,186,232
Classified Salaries	2000 - 2999	797,500	235,274	1,032,774	814,678	244,123	1,058,801	839,999	257,167	1,097,166
Employee Benefits	3000 - 3999	1,185,853	234,896	1,420,749	1,202,577	234,896	1,437,473	1,280,063	234,896	1,514,959
Books and Supplies	4000 - 4999	273,410	213,443	486,853	402,165	88,256	490,422	406,187	89,139	495,326
Services, Other Operating Expenses	5000 - 5999	820,043	657,114	1,477,157	855,564	671,566	1,527,130	925,671	671,566	1,597,237
Capital Outlay	6000 - 6599	2,600	37,300	39,900	0	18,000	18,000	0	18,000	18,000
Other Outgo	7100 - 7299	0	0	0	0	0	0	0	0	0
Direct Support / Indirect Costs	7300 - 7399	(93,603)	73,502	(20,101)	(93,603)	73,502	(20,101)	(93,603)	73,502	(20,101)
Debt Service	7400 - 7499	228,342	0	228,342	196,993	0	196,993	174,929	0	174,929
Interfund Transfers Out	7610 - 7629	20,740	0	20,740	25,740	0	25,740	30,740	0	30,740
Other Uses	7630 - 7699	0	0	0	0	0	0	0	0	0
<b>TOTAL EXPENDITURES</b>		<b>5,824,428</b>	<b>1,948,009</b>	<b>7,772,437</b>	<b>6,010,904</b>	<b>1,836,050</b>	<b>7,846,955</b>	<b>6,238,536</b>	<b>1,855,952</b>	<b>8,094,488</b>
<b>NET INCREASE/DECREASE IN FUND BALANCE</b>		<b>297,423</b>	<b>(188,682)</b>	<b>108,741</b>	<b>88,258</b>	<b>(20,486)</b>	<b>67,771</b>	<b>(11,331)</b>	<b>(3,519)</b>	<b>(14,850)</b>
<b>BEGINNING BALANCE</b>		<b>2,488,442</b>	<b>234,337</b>	<b>2,722,779</b>	<b>2,785,865</b>	<b>45,655</b>	<b>2,831,520</b>	<b>2,874,123</b>	<b>25,169</b>	<b>2,899,291</b>
<b>ENDING BALANCE</b>		<b>2,785,865</b>	<b>45,655</b>	<b>2,831,520</b>	<b>2,874,123</b>	<b>25,169</b>	<b>2,899,291</b>	<b>2,862,792</b>	<b>21,650</b>	<b>2,884,441</b>

**Components of Ending Fund Balance**

Reserved Rev Cash/Prepays/Stores	2,000	2,000	2,000	2,000	2,000	-	2,000
Economic Uncertainty (5%)	393,572	393,572	392,353	392,353	404,729		404,729
Other Assignments	2,390,293	2,390,293	2,479,770	2,479,770	2,456,062		2,456,062
Designated Unrealized Gains	-	-	-	-	-		-
Restricted	45,655	45,655	25,169	25,169	21,650		21,650
Undesignated	-	-	-	-	-		-
<b>Total</b>	<b>2,785,865</b>	<b>45,655</b>	<b>2,831,520</b>	<b>2,874,123</b>	<b>25,169</b>	<b>2,899,291</b>	<b>2,862,792</b>

**% EUR**

**35.82%**

**35.60%**

**35.34%**

Restricted balance projections change - for comparison- should compare Economic Uncert, Board Design and Undesignated

**EUR=Econ Uncert,Undesign, Bd Design**

<b>Change</b>	0	2,783,865	2,872,123	2,860,792
<b>% of EUR</b>		<b>35.82%</b>	<b>35.60%</b>	<b>35.34%</b>

Funded Revenue Limit ADA

865.87

861.09

866.79



# Cottonwood Union Elementary School District

## Projected Program Adjustments for 2015/16

Projected Adjustment	Adjustmnt Amount
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### Revenue Adjustments (Federal & Local Revenue)

<b>S</b> Decrease Mand Cost Claims Reim Revenue fm prior yer	(52,657)
<b>L</b> Increase Revenue from CCCS - Oversight/Bus Svs	\$9,481
<b>L</b> Decrease (2) Grants fm PY - Playground/PE Equip	(21,100)

<b>Total Revenue Adjustment</b>	<b>(64,276)</b>
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### Certificated Adjustments (1000 Object Code)

<b>Unrest Certificated Step &amp; Column per spreadsheet</b>	\$ 16,182
<b>Rest Certificated Step &amp; Column per spreadsheet</b>	\$ 9,227
<b>Admin Step adjustment</b>	\$ 1,065
<b>Total Adjustments</b>	<b>\$ 26,474</b>

### Classified Adjustments (2000 Object Code)

<b>Unrest Classified Step/Column (incl SDB)</b>	\$ 17,178
<b>Rest Classified Step/Column (incl SDB)</b>	\$ 8,849
<b>Total Adjustments</b>	<b>\$26,027</b>

### Employee Benefit Adjustments (3000 Object Code)

<b>Cert SDB Increase for Step/Column</b>	4,834
<b>Reduce Cert Retiree Benefits</b>	(36,830)
<b>Reduce Class Retiree Benefits</b>	(14,980)
<b>STRS projected increase of 1.85% (10.73%)</b>	54,934
<b>PERS projected increase of 0.83% (12.6%)</b>	8,766
<b>Total Adjustments</b>	<b>\$16,724</b>

### Supplies & Operations Adjustments (4000 & 5000 Object Codes)

<b>Textbook expenses fm Rest to Unrest funds</b>	127,321
<b>Remove PE Grant Expenses</b>	(1,300)
<b>Subtotal 4000's</b>	<b>126,021</b>
<b>Add Expenses for Actuarial Report</b>	3,200
<b>Increase Fees for Independent Audit</b>	650
<b>Remove Election Costs</b>	(500)
<b>Increase Utilities for Inflation (2.5%)</b>	7,064
<b>Reduce BTSA for new teachers</b>	(\$6,400)
<b>Remove Playground Grant expenses</b>	(\$18,900)
<b>Increase Tech Asst contract</b>	1,000
<b>Remove School City license (West)</b>	(9,900)
<b>Remove West Bleacher service</b>	(2,150)
<b>Increase Services for Undup Pupils (Supp/Conc)</b>	36,856
<b>Subtotal Unrestricted 5000's</b>	<b>10,920</b>
<b>Increase RRM expenses to 3% of Expenses</b>	72,658
<b>Reduce Prop 39 Expenses for 1 year</b>	(58,206)
<b>Subtotal Restricted 5000's</b>	<b>14,452</b>
<b>Subtotal 5000's</b>	<b>14,452</b>
<b>Total Adjustments</b>	<b>\$25,372</b>

### Capital Outlay (6000 Object Codes)

<b>Reduce North Playground Costs fm prior year</b>	<b>(21,900)</b>
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### Contribution Adjustments (7000 Object Code)

<b>Reduce STRS GH pmt (2 pd in full in 14/15)</b>	(\$8,519)
<b>Reduce PERS GH pmt (5 retirees fm 09/10)</b>	(22,830)
<b>Total Adjustments</b>	<b>(\$31,349)</b>

<b>Total Adjustments</b>	<b>41,348</b>
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# Cottonwood Union Elementary School District

## Projected Program Adjustments for 2016/17

Projected Adjustment	Adjustmnt Amount
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### Revenue Adjustments (Federal & State Revenue)

L Increase Revenue from CCCS - Oversight/Bus Svs \$9,834

**Total Revenue Adjustments \$9,834**

### Certificated Adjustments (1000 Object Code)

Unrest Certificated Step & Column per spreadsheet 15,188

Rest Certificated Step & Column per spreadsheet 5,975

Possible addition of 1 Teacher for K-3 Class Size 51,497

Admin Step adjustment 1,075

**Total Adjustments 73,735**

### Classified Adjustments (2000 Object Code)

Unrest Classified Step & Column per spreadsheet 25,321

Rest Classified Step & Column per spreadsheet 13,044

0

**Total Adjustments \$38,365**

### Employee Benefit Adjustments (3000 Object Code)

Reduce Class Retiree Benefits (13,041)

Reduce Cert Retiree Benefits (4,815)

STRS projected increase of 1.85% (12.58%) 54,934

Cert SDB Increase for Step/Column 9,276

PERS projected increase of 2.4% (15.0%) 25,377

Classified PERS Increase for Step/Column 5,755

**Total Adjustments \$77,486**

### Supplies & Operations Adjustments (4000 & 5000 Object Codes)

Subtotal 4000's \$0

Add Election Costs 3,000

Increase Utilities for Inflation (2.5%) 7,240

Increase Fees for Independent Audit 650

Remove Actuarial Report (3,200)

Increase Tech Asst contract 1,000

Reduce BTSA costs (1 teacher only) (3,200)

Add West Bleacher Service 2,150

Increase Services for Undup Pupils (Supp/Conc) 36,800

Subtotal 5000's 44,440

**Total Adjustment \$44,440**

### Contribution Adjustments (7000 Object Code)

Reduce PERS GH pmts (3 fm 2010/2011) (22,064)

**Total Adjustment (\$22,064)**

**Total Expenditure Adjustments 211,962**

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: December 16, 2014

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

#### CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Laura Merrick

Telephone: 530-347-3165

Title: Chief Business Official

E-mail: lmerrick@cwusd.com

### Criteria and Standards Review Summary

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

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

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

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

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

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

2014-15 First 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	6,204,814.00	6,204,814.00	1,478,884.14	6,256,444.00	51,630.00	0.8%
2) Federal Revenue		8100-8299	419,114.00	419,114.00	42,807.00	417,470.00	(1,644.00)	-0.4%
3) Other State Revenue		8300-8599	408,315.00	408,315.00	131,148.90	472,220.00	63,905.00	15.7%
4) Other Local Revenue		8600-8799	697,815.00	697,815.00	109,221.25	735,044.00	37,229.00	5.3%
5) TOTAL, REVENUES			7,730,058.00	7,730,058.00	1,762,061.29	7,881,178.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,078,467.00	3,078,467.00	829,597.35	3,086,023.00	(7,556.00)	-0.2%
2) Classified Salaries		2000-2999	1,020,793.00	1,020,793.00	280,752.67	1,032,774.00	(11,981.00)	-1.2%
3) Employee Benefits		3000-3999	1,463,087.00	1,463,087.00	396,116.22	1,420,749.00	42,338.00	2.9%
4) Books and Supplies		4000-4999	495,797.00	495,797.00	281,561.22	486,853.00	8,944.00	1.8%
5) Services and Other Operating Expenditures		5000-5999	1,398,459.00	1,398,459.00	389,319.12	1,477,157.00	(78,698.00)	-5.6%
6) Capital Outlay		6000-6999	12,000.00	12,000.00	18,000.00	39,900.00	(27,900.00)	-232.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	236,784.00	236,784.00	78,263.58	228,342.00	8,442.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,960.00)	(18,960.00)	0.00	(20,101.00)	1,141.00	-6.0%
9) TOTAL, EXPENDITURES			7,686,427.00	7,686,427.00	2,273,610.16	7,751,697.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			43,631.00	43,631.00	(511,548.87)	129,481.00		
<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	18,550.00	18,550.00	0.00	20,740.00	(2,190.00)	-11.8%
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			(18,550.00)	(18,550.00)	0.00	(20,740.00)		

2014-15 First 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			25,081.00	25,081.00	(511,548.87)	108,741.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,442,745.00	2,442,745.00		2,722,779.00	280,034.00	11.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,442,745.00	2,442,745.00		2,722,779.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,442,745.00	2,442,745.00		2,722,779.00		
2) Ending Balance, June 30 (E + F1e)			2,467,826.00	2,467,826.00		2,831,520.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	35,588.00	35,588.00		45,655.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,044,838.00	2,044,838.00		2,390,293.00		
Future Maint Projects	0000	9780				193,620.00		
Future Textbook Purchases	0000	9780				251,860.00		
MAA	0000	9780				80,559.00		
For Cash Flow/Future District Priorities	0000	9780				1,864,254.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	385,400.00	385,400.00		393,572.00		
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	4,141,118.00	4,141,118.00	1,145,418.00	4,070,010.00	(71,108.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	807,293.00	807,293.00	250,810.00	975,690.00	168,397.00	20.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,034.00	31,034.00	0.00	30,994.00	(40.00)	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,634,712.00	1,634,712.00	27,010.52	1,606,429.00	(28,283.00)	-1.7%
Unsecured Roll Taxes		8042	95,706.00	95,706.00	93,904.96	91,966.00	(3,740.00)	-3.9%
Prior Years' Taxes		8043	1,192.00	1,192.00	393.60	1,109.00	(83.00)	-7.0%
Supplemental Taxes		8044	14,898.00	14,898.00	9,810.46	22,102.00	7,204.00	48.4%
Education Revenue Augmentation Fund (ERAF)		8045	(238,072.00)	(238,072.00)	17,886.60	(297,713.00)	(59,641.00)	25.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			6,487,881.00	6,487,881.00	1,545,234.14	6,500,587.00	12,706.00	0.2%
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(283,067.00)	(283,067.00)	(66,350.00)	(244,143.00)	38,924.00	-13.8%
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			6,204,814.00	6,204,814.00	1,478,884.14	6,256,444.00	51,630.00	0.8%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	187,783.00	187,783.00	0.00	187,783.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	163,047.00	163,047.00	0.00	163,450.00	403.00	0.2%
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	63,805.00	63,805.00	42,475.00	61,758.00	(2,047.00)	-3.2%



2014-15 First 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	4,479.00	4,479.00	332.00	4,479.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>419,114.00</b>	<b>419,114.00</b>	<b>42,807.00</b>	<b>417,470.00</b>	<b>(1,644.00)</b>	<b>-0.4%</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	24,073.00	24,073.00	0.00	82,973.00	58,900.00	244.7%
Lottery - Unrestricted and Instructional Materials		8560	134,121.00	134,121.00	6,134.02	139,126.00	5,005.00	3.7%
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	191,915.00	191,915.00	124,744.67	191,915.00	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	58,206.00	58,206.00	0.00	58,206.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	270.21	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>408,315.00</b>	<b>408,315.00</b>	<b>131,148.90</b>	<b>472,220.00</b>	<b>63,905.00</b>	<b>15.7%</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	5,000.00	5,000.00	1,779.75	6,500.00	1,500.00	30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	198,143.00	198,143.00	0.00	206,854.00	8,711.00	4.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	38,941.00	38,941.00	6,828.50	70,057.00	31,116.00	79.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	455,731.00	455,731.00	100,613.00	451,633.00	(4,098.00)	-0.9%
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>697,815.00</b>	<b>697,815.00</b>	<b>109,221.25</b>	<b>735,044.00</b>	<b>37,229.00</b>	<b>5.3%</b>
<b>TOTAL, REVENUES</b>			<b>7,730,058.00</b>	<b>7,730,058.00</b>	<b>1,762,061.29</b>	<b>7,881,178.00</b>	<b>151,120.00</b>	<b>2.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	2,654,406.00	2,654,406.00	707,139.24	2,672,832.00	(18,426.00)	-0.7%
Certificated Pupil Support Salaries		1200	133,559.00	133,559.00	25,624.31	122,689.00	10,870.00	8.1%
Certificated Supervisors' and Administrators' Salaries		1300	290,502.00	290,502.00	96,833.80	290,502.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,078,467.00</b>	<b>3,078,467.00</b>	<b>829,597.35</b>	<b>3,086,023.00</b>	<b>(7,556.00)</b>	<b>-0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	296,746.00	296,746.00	72,981.86	281,051.00	15,695.00	5.3%
Classified Support Salaries		2200	413,899.00	413,899.00	116,299.20	416,923.00	(3,024.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	141,220.00	141,220.00	44,187.09	163,770.00	(22,550.00)	-16.0%
Clerical, Technical and Office Salaries		2400	124,991.00	124,991.00	33,924.17	121,367.00	3,624.00	2.9%
Other Classified Salaries		2900	43,937.00	43,937.00	13,360.35	49,663.00	(5,726.00)	-13.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,020,793.00</b>	<b>1,020,793.00</b>	<b>280,752.67</b>	<b>1,032,774.00</b>	<b>(11,981.00)</b>	<b>-1.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	288,446.00	288,446.00	72,633.89	269,490.00	18,956.00	6.6%
PERS		3201-3202	130,421.00	130,421.00	32,775.18	118,933.00	11,488.00	8.8%
OASDI/Medicare/Alternative		3301-3302	132,122.00	132,122.00	32,457.21	122,170.00	9,952.00	7.5%
Health and Welfare Benefits		3401-3402	549,649.00	549,649.00	160,174.67	556,371.00	(6,722.00)	-1.2%
Unemployment Insurance		3501-3502	3,987.00	3,987.00	743.99	3,968.00	19.00	0.5%
Workers' Compensation		3601-3602	234,663.00	234,663.00	62,953.65	232,314.00	2,349.00	1.0%
OPEB, Allocated		3701-3702	109,060.00	109,060.00	31,443.44	102,640.00	6,420.00	5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	14,739.00	14,739.00	2,934.19	14,863.00	(124.00)	-0.8%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,463,087.00</b>	<b>1,463,087.00</b>	<b>396,116.22</b>	<b>1,420,749.00</b>	<b>42,338.00</b>	<b>2.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	177,321.00	177,321.00	156,954.17	126,969.00	50,352.00	28.4%
Books and Other Reference Materials		4200	25,754.00	25,754.00	1,419.74	20,390.00	5,364.00	20.8%
Materials and Supplies		4300	286,222.00	286,222.00	119,014.57	328,821.00	(42,599.00)	-14.9%
Noncapitalized Equipment		4400	6,500.00	6,500.00	4,172.74	10,673.00	(4,173.00)	-64.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>495,797.00</b>	<b>495,797.00</b>	<b>281,561.22</b>	<b>486,853.00</b>	<b>8,944.00</b>	<b>1.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	224,768.00	224,768.00	22,776.00	213,468.00	11,300.00	5.0%
Travel and Conferences		5200	70,641.00	70,641.00	9,753.77	72,940.00	(2,299.00)	-3.3%
Dues and Memberships		5300	10,725.00	10,725.00	11,167.00	11,233.00	(508.00)	-4.7%
Insurance		5400-5450	90,442.00	90,442.00	90,442.00	90,442.00	0.00	0.0%
Operations and Housekeeping Services		5500	282,557.00	282,557.00	92,855.15	282,557.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	240,461.00	240,461.00	124,397.16	267,191.00	(26,730.00)	-11.1%
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	452,865.00	452,865.00	33,662.70	515,326.00	(62,461.00)	-13.8%
Communications		5900	26,000.00	26,000.00	4,265.34	24,000.00	2,000.00	7.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,398,459.00</b>	<b>1,398,459.00</b>	<b>389,319.12</b>	<b>1,477,157.00</b>	<b>(78,698.00)</b>	<b>-5.6%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	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	21,900.00	(21,900.00)	New
Equipment Replacement		6500	12,000.00	12,000.00	18,000.00	18,000.00	(6,000.00)	-50.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,000.00</b>	<b>12,000.00</b>	<b>18,000.00</b>	<b>39,900.00</b>	<b>(27,900.00)</b>	<b>-232.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,596.00	11,596.00	0.00	11,596.00	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	51,551.00	51,551.00	13,864.70	49,109.00	2,442.00	4.7%
Other Debt Service - Principal		7439	173,637.00	173,637.00	64,398.88	167,637.00	6,000.00	3.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>236,784.00</b>	<b>236,784.00</b>	<b>78,263.58</b>	<b>228,342.00</b>	<b>8,442.00</b>	<b>3.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(18,960.00)	(18,960.00)	0.00	(20,101.00)	1,141.00	-6.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(18,960.00)</b>	<b>(18,960.00)</b>	<b>0.00</b>	<b>(20,101.00)</b>	<b>1,141.00</b>	<b>-6.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,686,427.00</b>	<b>7,686,427.00</b>	<b>2,273,610.16</b>	<b>7,751,697.00</b>	<b>(65,270.00)</b>	<b>-0.8%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	18,550.00	18,550.00	0.00	20,740.00	(2,190.00)	-11.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,550.00	18,550.00	0.00	20,740.00	(2,190.00)	-11.8%
<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)			(18,550.00)	(18,550.00)	0.00	(20,740.00)	2,190.00	11.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	6,204,814.00	6,204,814.00	1,478,884.14	6,256,444.00	51,630.00	0.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	132,401.00	132,401.00	3,143.73	192,899.00	60,498.00	45.7%
4) Other Local Revenue		8600-8799	213,898.00	213,898.00	8,608.25	227,664.00	13,766.00	6.4%
5) TOTAL, REVENUES			6,551,113.00	6,551,113.00	1,490,636.12	6,677,007.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,580,114.00	2,580,114.00	703,670.68	2,589,543.00	(9,429.00)	-0.4%
2) Classified Salaries		2000-2999	789,847.00	789,847.00	218,819.40	797,500.00	(7,653.00)	-1.0%
3) Employee Benefits		3000-3999	1,217,660.00	1,217,660.00	333,282.22	1,185,853.00	31,807.00	2.6%
4) Books and Supplies		4000-4999	285,335.00	285,335.00	93,466.13	273,410.00	11,925.00	4.2%
5) Services and Other Operating Expenditures		5000-5999	774,191.00	774,191.00	307,172.07	820,043.00	(45,852.00)	-5.9%
6) Capital Outlay		6000-6999	12,000.00	12,000.00	0.00	2,600.00	9,400.00	78.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	236,784.00	236,784.00	78,263.58	228,342.00	8,442.00	3.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(90,932.00)	(90,932.00)	0.00	(93,603.00)	2,671.00	-2.9%
9) TOTAL, EXPENDITURES			5,804,999.00	5,804,999.00	1,734,674.08	5,803,688.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			746,114.00	746,114.00	(244,037.96)	873,319.00		
<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	18,550.00	18,550.00	0.00	20,740.00	(2,190.00)	-11.8%
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	(512,612.00)	(512,612.00)	0.00	(555,156.00)	(42,544.00)	8.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(531,162.00)	(531,162.00)	0.00	(575,896.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			214,952.00	214,952.00	(244,037.96)	297,423.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,217,286.00	2,217,286.00		2,488,442.00	271,156.00	12.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,217,286.00	2,217,286.00		2,488,442.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,217,286.00	2,217,286.00		2,488,442.00		
2) Ending Balance, June 30 (E + F1e)			2,432,238.00	2,432,238.00		2,785,865.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	2,044,838.00	2,044,838.00		2,390,293.00		
Future Maint Projects	0000	9780				193,620.00		
Future Textbook Purchases	0000	9780				251,860.00		
MAA	0000	9780				80,559.00		
For Cash Flow/Future District Priorities	0000	9780				1,864,254.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	385,400.00	385,400.00		393,572.00		
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	4,141,118.00	4,141,118.00	1,145,418.00	4,070,010.00	(71,108.00)	-1.7%
Education Protection Account State Aid - Current Year		8012	807,293.00	807,293.00	250,810.00	975,690.00	168,397.00	20.9%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	31,034.00	31,034.00	0.00	30,994.00	(40.00)	-0.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,634,712.00	1,634,712.00	27,010.52	1,606,429.00	(28,283.00)	-1.7%
Unsecured Roll Taxes		8042	95,706.00	95,706.00	93,904.96	91,966.00	(3,740.00)	-3.9%
Prior Years' Taxes		8043	1,192.00	1,192.00	393.60	1,109.00	(83.00)	-7.0%
Supplemental Taxes		8044	14,898.00	14,898.00	9,810.46	22,102.00	7,204.00	48.4%
Education Revenue Augmentation Fund (ERAF)		8045	(238,072.00)	(238,072.00)	17,886.60	(297,713.00)	(59,641.00)	25.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>6,487,881.00</b>	<b>6,487,881.00</b>	<b>1,545,234.14</b>	<b>6,500,587.00</b>	<b>12,706.00</b>	<b>0.2%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(283,067.00)	(283,067.00)	(66,350.00)	(244,143.00)	38,924.00	-13.8%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>6,204,814.00</b>	<b>6,204,814.00</b>	<b>1,478,884.14</b>	<b>6,256,444.00</b>	<b>51,630.00</b>	<b>0.8%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER 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	24,073.00	24,073.00	0.00	82,973.00	58,900.00	244.7%
Lottery - Unrestricted and Instructional Materials		8560	108,328.00	108,328.00	2,873.52	109,926.00	1,598.00	1.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	270.21	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>132,401.00</b>	<b>132,401.00</b>	<b>3,143.73</b>	<b>192,899.00</b>	<b>60,498.00</b>	<b>45.7%</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		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,779.75	6,500.00	1,500.00	30.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	169,957.00	169,957.00	0.00	171,707.00	1,750.00	1.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	38,941.00	38,941.00	6,828.50	49,457.00	10,516.00	27.0%
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>213,898.00</b>	<b>213,898.00</b>	<b>8,608.25</b>	<b>227,664.00</b>	<b>13,766.00</b>	<b>6.4%</b>
<b>TOTAL, REVENUES</b>			<b>6,551,113.00</b>	<b>6,551,113.00</b>	<b>1,490,636.12</b>	<b>6,677,007.00</b>	<b>125,894.00</b>	<b>1.9%</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)
Certificated Teachers' Salaries		1100	2,308,731.00	2,308,731.00	620,043.72	2,321,342.00	(12,611.00)	-0.5%
Certificated Pupil Support Salaries		1200	38,982.00	38,982.00	6,159.92	35,800.00	3,182.00	8.2%
Certificated Supervisors' and Administrators' Salaries		1300	232,401.00	232,401.00	77,467.04	232,401.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,580,114.00</b>	<b>2,580,114.00</b>	<b>703,670.68</b>	<b>2,589,543.00</b>	<b>(9,429.00)</b>	<b>-0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	131,317.00	131,317.00	28,587.39	109,610.00	21,707.00	16.5%
Classified Support Salaries		2200	348,382.00	348,382.00	98,760.40	353,090.00	(4,708.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	141,220.00	141,220.00	44,187.09	163,770.00	(22,550.00)	-16.0%
Clerical, Technical and Office Salaries		2400	124,991.00	124,991.00	33,924.17	121,367.00	3,624.00	2.9%
Other Classified Salaries		2900	43,937.00	43,937.00	13,360.35	49,663.00	(5,726.00)	-13.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>789,847.00</b>	<b>789,847.00</b>	<b>218,819.40</b>	<b>797,500.00</b>	<b>(7,653.00)</b>	<b>-1.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	245,112.00	245,112.00	62,503.18	229,052.00	16,060.00	6.6%
PERS		3201-3202	97,924.00	97,924.00	24,661.36	89,929.00	7,995.00	8.2%
OASDI/Medicare/Alternative		3301-3302	103,820.00	103,820.00	25,481.63	93,535.00	10,285.00	9.9%
Health and Welfare Benefits		3401-3402	452,624.00	452,624.00	133,723.64	463,599.00	(10,975.00)	-2.4%
Unemployment Insurance		3501-3502	3,638.00	3,638.00	653.92	3,617.00	21.00	0.6%
Workers' Compensation		3601-3602	193,189.00	193,189.00	52,320.67	190,930.00	2,259.00	1.2%
OPEB, Allocated		3701-3702	109,060.00	109,060.00	31,443.44	102,640.00	6,420.00	5.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	12,293.00	12,293.00	2,494.38	12,551.00	(258.00)	-2.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,217,660.00</b>	<b>1,217,660.00</b>	<b>333,282.22</b>	<b>1,185,853.00</b>	<b>31,807.00</b>	<b>2.6%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	50,000.00	0.00	0.00	50,000.00	100.0%
Books and Other Reference Materials		4200	18,000.00	18,000.00	1,419.74	18,000.00	0.00	0.0%
Materials and Supplies		4300	212,335.00	212,335.00	87,873.65	246,237.00	(33,902.00)	-16.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	4,172.74	9,173.00	(4,173.00)	-83.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>285,335.00</b>	<b>285,335.00</b>	<b>93,466.13</b>	<b>273,410.00</b>	<b>11,925.00</b>	<b>4.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	32,985.00	32,985.00	9,713.77	36,550.00	(3,565.00)	-10.8%
Dues and Memberships		5300	10,725.00	10,725.00	11,167.00	11,233.00	(508.00)	-4.7%
Insurance		5400-5450	90,442.00	90,442.00	90,442.00	90,442.00	0.00	0.0%
Operations and Housekeeping Services		5500	282,557.00	282,557.00	92,855.15	282,557.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	194,061.00	194,061.00	71,244.10	212,061.00	(18,000.00)	-9.3%
Transfers of Direct Costs		5710	(4,479.00)	(4,479.00)	0.00	(4,479.00)	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	141,900.00	141,900.00	27,484.71	167,679.00	(25,779.00)	-18.2%
Communications		5900	26,000.00	26,000.00	4,265.34	24,000.00	2,000.00	7.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>774,191.00</b>	<b>774,191.00</b>	<b>307,172.07</b>	<b>820,043.00</b>	<b>(45,852.00)</b>	<b>-5.9%</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>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	2,600.00	(2,600.00)	New
Equipment Replacement		6500	12,000.00	12,000.00	0.00	0.00	12,000.00	100.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>12,000.00</b>	<b>12,000.00</b>	<b>0.00</b>	<b>2,600.00</b>	<b>9,400.00</b>	<b>78.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	11,596.00	11,596.00	0.00	11,596.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	51,551.00	51,551.00	13,864.70	49,109.00	2,442.00	4.7%
Other Debt Service - Principal		7439	173,637.00	173,637.00	64,398.88	167,637.00	6,000.00	3.5%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>236,784.00</b>	<b>236,784.00</b>	<b>78,263.58</b>	<b>228,342.00</b>	<b>8,442.00</b>	<b>3.6%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(71,972.00)	(71,972.00)	0.00	(73,502.00)	1,530.00	-2.1%
Transfers of Indirect Costs - Interfund		7350	(18,960.00)	(18,960.00)	0.00	(20,101.00)	1,141.00	-6.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(90,932.00)</b>	<b>(90,932.00)</b>	<b>0.00</b>	<b>(93,603.00)</b>	<b>2,671.00</b>	<b>-2.9%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,804,999.00</b>	<b>5,804,999.00</b>	<b>1,734,674.08</b>	<b>5,803,688.00</b>	<b>1,311.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	18,550.00	18,550.00	0.00	20,740.00	(2,190.00)	-11.8%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			18,550.00	18,550.00	0.00	20,740.00	(2,190.00)	-11.8%
<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	(512,612.00)	(512,612.00)	0.00	(555,156.00)	(42,544.00)	8.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(512,612.00)	(512,612.00)	0.00	(555,156.00)	(42,544.00)	8.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(531,162.00)	(531,162.00)	0.00	(575,896.00)	(44,734.00)	8.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	419,114.00	419,114.00	42,807.00	417,470.00	(1,644.00)	-0.4%
3) Other State Revenue		8300-8599	275,914.00	275,914.00	128,005.17	279,321.00	3,407.00	1.2%
4) Other Local Revenue		8600-8799	483,917.00	483,917.00	100,613.00	507,380.00	23,463.00	4.8%
5) TOTAL, REVENUES			1,178,945.00	1,178,945.00	271,425.17	1,204,171.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	498,353.00	498,353.00	125,926.67	496,480.00	1,873.00	0.4%
2) Classified Salaries		2000-2999	230,946.00	230,946.00	61,933.27	235,274.00	(4,328.00)	-1.9%
3) Employee Benefits		3000-3999	245,427.00	245,427.00	62,834.00	234,896.00	10,531.00	4.3%
4) Books and Supplies		4000-4999	210,462.00	210,462.00	188,095.09	213,443.00	(2,981.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	624,268.00	624,268.00	82,147.05	657,114.00	(32,846.00)	-5.3%
6) Capital Outlay		6000-6999	0.00	0.00	18,000.00	37,300.00	(37,300.00)	New
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	71,972.00	71,972.00	0.00	73,502.00	(1,530.00)	-2.1%
9) TOTAL, EXPENDITURES			1,881,428.00	1,881,428.00	538,936.08	1,948,009.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(702,483.00)	(702,483.00)	(267,510.91)	(743,838.00)		
<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	512,612.00	512,612.00	0.00	555,156.00	42,544.00	8.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			512,612.00	512,612.00	0.00	555,156.00		

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>			(189,871.00)	(189,871.00)	(267,510.91)	(188,682.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	225,459.00	225,459.00		234,337.00	8,878.00	3.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			225,459.00	225,459.00		234,337.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			225,459.00	225,459.00		234,337.00		
2) Ending Balance, June 30 (E + F1e)			35,588.00	35,588.00		45,655.00		
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	35,588.00	35,588.00		45,655.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	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%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	187,783.00	187,783.00	0.00	187,783.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	163,047.00	163,047.00	0.00	163,450.00	403.00	0.2%
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	63,805.00	63,805.00	42,475.00	61,758.00	(2,047.00)	-3.2%



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)
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	4,479.00	4,479.00	332.00	4,479.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>419,114.00</b>	<b>419,114.00</b>	<b>42,807.00</b>	<b>417,470.00</b>	<b>(1,644.00)</b>	<b>-0.4%</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	25,793.00	25,793.00	3,260.50	29,200.00	3,407.00	13.2%
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	191,915.00	191,915.00	124,744.67	191,915.00	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	58,206.00	58,206.00	0.00	58,206.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>275,914.00</b>	<b>275,914.00</b>	<b>128,005.17</b>	<b>279,321.00</b>	<b>3,407.00</b>	<b>1.2%</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	28,186.00	28,186.00	0.00	35,147.00	6,961.00	24.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	20,600.00	20,600.00	New
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	455,731.00	455,731.00	100,613.00	451,633.00	(4,098.00)	-0.9%
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>483,917.00</b>	<b>483,917.00</b>	<b>100,613.00</b>	<b>507,380.00</b>	<b>23,463.00</b>	<b>4.8%</b>
<b>TOTAL, REVENUES</b>			<b>1,178,945.00</b>	<b>1,178,945.00</b>	<b>271,425.17</b>	<b>1,204,171.00</b>	<b>25,226.00</b>	<b>2.1%</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	345,675.00	345,675.00	87,095.52	351,490.00	(5,815.00)	-1.7%
Certificated Pupil Support Salaries		1200	94,577.00	94,577.00	19,464.39	86,889.00	7,688.00	8.1%
Certificated Supervisors' and Administrators' Salaries		1300	58,101.00	58,101.00	19,366.76	58,101.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>498,353.00</b>	<b>498,353.00</b>	<b>125,926.67</b>	<b>496,480.00</b>	<b>1,873.00</b>	<b>0.4%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	165,429.00	165,429.00	44,394.47	171,441.00	(6,012.00)	-3.6%
Classified Support Salaries		2200	65,517.00	65,517.00	17,538.80	63,833.00	1,684.00	2.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>230,946.00</b>	<b>230,946.00</b>	<b>61,933.27</b>	<b>235,274.00</b>	<b>(4,328.00)</b>	<b>-1.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	43,334.00	43,334.00	10,130.71	40,438.00	2,896.00	6.7%
PERS		3201-3202	32,497.00	32,497.00	8,113.82	29,004.00	3,493.00	10.7%
OASDI/Medicare/Alternative		3301-3302	28,302.00	28,302.00	6,975.58	28,635.00	(333.00)	-1.2%
Health and Welfare Benefits		3401-3402	97,025.00	97,025.00	26,451.03	92,772.00	4,253.00	4.4%
Unemployment Insurance		3501-3502	349.00	349.00	90.07	351.00	(2.00)	-0.6%
Workers' Compensation		3601-3602	41,474.00	41,474.00	10,632.98	41,384.00	90.00	0.2%
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	2,446.00	2,446.00	439.81	2,312.00	134.00	5.5%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>245,427.00</b>	<b>245,427.00</b>	<b>62,834.00</b>	<b>234,896.00</b>	<b>10,531.00</b>	<b>4.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	127,321.00	127,321.00	156,954.17	126,969.00	352.00	0.3%
Books and Other Reference Materials		4200	7,754.00	7,754.00	0.00	2,390.00	5,364.00	69.2%
Materials and Supplies		4300	73,887.00	73,887.00	31,140.92	82,584.00	(8,697.00)	-11.8%
Noncapitalized Equipment		4400	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>210,462.00</b>	<b>210,462.00</b>	<b>188,095.09</b>	<b>213,443.00</b>	<b>(2,981.00)</b>	<b>-1.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	224,768.00	224,768.00	22,776.00	213,468.00	11,300.00	5.0%
Travel and Conferences		5200	37,656.00	37,656.00	40.00	36,390.00	1,266.00	3.4%
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	46,400.00	46,400.00	53,153.06	55,130.00	(8,730.00)	-18.8%
Transfers of Direct Costs		5710	4,479.00	4,479.00	0.00	4,479.00	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	310,965.00	310,965.00	6,177.99	347,647.00	(36,682.00)	-11.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>624,268.00</b>	<b>624,268.00</b>	<b>82,147.05</b>	<b>657,114.00</b>	<b>(32,846.00)</b>	<b>-5.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	19,300.00	(19,300.00)	New
Equipment Replacement		6500	0.00	0.00	18,000.00	18,000.00	(18,000.00)	New
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	18,000.00	37,300.00	(37,300.00)	New
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	71,972.00	71,972.00	0.00	73,502.00	(1,530.00)	-2.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			71,972.00	71,972.00	0.00	73,502.00	(1,530.00)	-2.1%
<b>TOTAL, EXPENDITURES</b>			1,881,428.00	1,881,428.00	538,936.08	1,948,009.00	(66,581.00)	-3.5%

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>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	512,612.00	512,612.00	0.00	555,156.00	42,544.00	8.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			512,612.00	512,612.00	0.00	555,156.00	42,544.00	8.3%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			512,612.00	512,612.00	0.00	555,156.00	(42,544.00)	8.3%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
6300	Lottery: Instructional Materials	45,655.00
Total, Restricted Balance		<u>45,655.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,950.00	64,950.00	824.77	64,970.00	20.00	0.0%
5) TOTAL REVENUES			359,950.00	359,950.00	824.77	359,970.00		
<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	101,764.00	101,764.00	26,609.72	100,938.00	826.00	0.8%
3) Employee Benefits		3000-3999	55,591.00	55,591.00	14,864.84	55,346.00	245.00	0.4%
4) Books and Supplies		4000-4999	163,720.00	163,720.00	28,305.31	163,720.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,150.00	31,150.00	3,603.50	33,270.00	(2,120.00)	-6.8%
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	18,960.00	18,960.00	0.00	20,101.00	(1,141.00)	-6.0%
9) TOTAL EXPENDITURES			371,185.00	371,185.00	73,383.37	373,375.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(11,235.00)	(11,235.00)	(72,558.60)	(13,405.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,550.00	18,550.00	0.00	20,740.00	2,190.00	11.8%
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			18,550.00	18,550.00	0.00	20,740.00		

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>			7,315.00	7,315.00	(72,558.60)	7,335.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,774.00	64,774.00		49,517.00	(15,257.00)	-23.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,774.00	64,774.00		49,517.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,774.00	64,774.00		49,517.00		
2) Ending Balance, June 30 (E + F1e)			72,089.00	72,089.00		56,852.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	40,000.00	40,000.00		40,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	32,089.00	32,089.00		16,852.00		
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>								
Child Nutrition Programs		8220	275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			275,000.00	275,000.00	0.00	275,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	65,000.00	65,000.00	806.22	65,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(50.00)	(50.00)	18.55	(30.00)	20.00	-40.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			64,950.00	64,950.00	824.77	64,970.00	20.00	0.0%
<b>TOTAL, REVENUES</b>			359,950.00	359,950.00	824.77	359,970.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	96,845.00	96,845.00	24,970.16	96,019.00	826.00	0.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,919.00	4,919.00	1,639.56	4,919.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			101,764.00	101,764.00	26,609.72	100,938.00	826.00	0.8%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,979.00	11,979.00	3,132.23	11,881.00	98.00	0.8%
OASDI/Medicare/Alternative		3301-3302	6,930.00	6,930.00	1,771.73	6,830.00	100.00	1.4%
Health and Welfare Benefits		3401-3402	30,443.00	30,443.00	8,356.32	30,443.00	0.00	0.0%
Unemployment Insurance		3501-3502	45.00	45.00	11.58	45.00	0.00	0.0%
Workers' Compensation		3601-3602	5,760.00	5,760.00	1,506.12	5,713.00	47.00	0.8%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	434.00	434.00	86.86	434.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			55,591.00	55,591.00	14,864.84	55,346.00	245.00	0.4%
<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	8,520.00	8,520.00	1,900.53	8,520.00	0.00	0.0%
Noncapitalized Equipment		4400	5,200.00	5,200.00	3,445.05	5,200.00	0.00	0.0%
Food		4700	150,000.00	150,000.00	22,959.73	150,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			163,720.00	163,720.00	28,305.31	163,720.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	150.00	150.00	270.00	270.00	(120.00)	-80.0%
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	4,000.00	4,000.00	1,658.00	4,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	27,000.00	27,000.00	1,675.50	29,000.00	(2,000.00)	-7.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>31,150.00</b>	<b>31,150.00</b>	<b>3,603.50</b>	<b>33,270.00</b>	<b>(2,120.00)</b>	<b>-6.8%</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	18,960.00	18,960.00	0.00	20,101.00	(1,141.00)	-6.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>18,960.00</b>	<b>18,960.00</b>	<b>0.00</b>	<b>20,101.00</b>	<b>(1,141.00)</b>	<b>-6.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>371,185.00</b>	<b>371,185.00</b>	<b>73,383.37</b>	<b>373,375.00</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	18,550.00	18,550.00	0.00	20,740.00	2,190.00	11.8%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,550.00	18,550.00	0.00	20,740.00	2,190.00	11.8%
<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)								
			18,550.00	18,550.00	0.00	20,740.00		

		2014/15
Resource	Description	Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	16,852.00
Total, Restricted Balance		16,852.00

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	900.00	900.00	214.31	900.00	0.00	0.0%
5) TOTAL, REVENUES			900.00	900.00	214.31	900.00		
<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>			900.00	900.00	214.31	900.00		
<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</b>								
<b>BALANCE (C + D4)</b>			900.00	900.00	214.31	900.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	264,924.00	264,924.00		267,159.00	2,235.00	0.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			264,924.00	264,924.00		267,159.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			264,924.00	264,924.00		267,159.00		
2) Ending Balance, June 30 (E + F1e)			265,824.00	265,824.00		268,059.00		
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	265,824.00	265,824.00		268,059.00		
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 LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	900.00	900.00	214.31	900.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			900.00	900.00	214.31	900.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			900.00	900.00	214.31	900.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



		2014/15
Resource	Description	Projected Year Totals

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	500.00	500.00	150.90	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	150.90	500.00		
<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>			500.00	500.00	150.90	500.00		
<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>			500.00	500.00	150.90	500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	186,812.00	186,812.00		188,114.00	1,302.00	0.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			186,812.00	186,812.00		188,114.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			186,812.00	186,812.00		188,114.00		
2) Ending Balance, June 30 (E + F1e)			187,312.00	187,312.00		188,614.00		
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	187,312.00	187,312.00		188,614.00		
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 LOCAL REVENUE</b>								
Interest		8660	500.00	500.00	150.90	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	150.90	500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			500.00	500.00	150.90	500.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</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	17,045.00	17,045.00	9,957.95	23,652.00	6,607.00	38.8%
5) TOTAL, REVENUES			17,045.00	17,045.00	9,957.95	23,652.00		
<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	800.00	800.00	90.00	360.00	440.00	55.0%
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	9,000.00	9,000.00	0.00	20,442.00	(11,442.00)	-127.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,800.00	9,800.00	90.00	20,802.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			7,245.00	7,245.00	9,867.95	2,850.00		
<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>			7,245.00	7,245.00	9,867.95	2,850.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,835.00	6,835.00		12,590.00	5,755.00	84.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,835.00	6,835.00		12,590.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,835.00	6,835.00		12,590.00		
2) Ending Balance, June 30 (E + F1e)			14,080.00	14,080.00		15,440.00		
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	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	14,080.00	14,080.00		15,440.00		
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	45.00	45.00	11.47	45.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	17,000.00	17,000.00	9,946.48	23,607.00	6,607.00	38.9%
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>			17,045.00	17,045.00	9,957.95	23,652.00	6,607.00	38.8%
<b>TOTAL, REVENUES</b>			17,045.00	17,045.00	9,957.95	23,652.00		



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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	800.00	800.00	90.00	360.00	440.00	55.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			800.00	800.00	90.00	360.00	440.00	55.0%

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%
<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>								
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	3,000.00	3,000.00	0.00	5,442.00	(2,442.00)	-81.4%
Other Debt Service - Principal		7439	6,000.00	6,000.00	0.00	15,000.00	(9,000.00)	-150.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>9,000.00</b>	<b>9,000.00</b>	<b>0.00</b>	<b>20,442.00</b>	<b>(11,442.00)</b>	<b>-127.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,800.00</b>	<b>9,800.00</b>	<b>90.00</b>	<b>20,802.00</b>		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,041.00	3,041.00	0.00	3,041.00	0.00	0.0%
4) Other Local Revenue		8600-8799	159,610.00	159,610.00	9,534.83	159,510.00	(100.00)	-0.1%
5) TOTAL, REVENUES			162,651.00	162,651.00	9,534.83	162,551.00		
<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	159,788.00	159,788.00	0.00	159,788.00	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			159,788.00	159,788.00	0.00	159,788.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,863.00	2,863.00	9,534.83	2,763.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			2,863.00	2,863.00	9,534.83	2,763.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	196,435.00	196,435.00		187,957.00	(8,478.00)	-4.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			196,435.00	196,435.00		187,957.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			196,435.00	196,435.00		187,957.00		
2) Ending Balance, June 30 (E + F1e)			199,298.00	199,298.00		190,720.00		
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	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	199,298.00	199,298.00		190,720.00		
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	3,041.00	3,041.00	0.00	3,041.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			3,041.00	3,041.00	0.00	3,041.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	155,000.00	155,000.00	5,993.90	155,000.00	0.00	0.0%
Unsecured Roll		8612	3,500.00	3,500.00	3,093.60	3,500.00	0.00	0.0%
Prior Years' Taxes		8613	110.00	110.00	4.74	110.00	0.00	0.0%
Supplemental Taxes		8614	600.00	600.00	368.30	600.00	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	400.00	400.00	74.29	300.00	(100.00)	-25.0%
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>			159,610.00	159,610.00	9,534.83	159,510.00	(100.00)	-0.1%
<b>TOTAL, REVENUES</b>			162,651.00	162,651.00	9,534.83	162,551.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	140,000.00	140,000.00	0.00	140,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	19,788.00	19,788.00	0.00	19,788.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			159,788.00	159,788.00	0.00	159,788.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			159,788.00	159,788.00	0.00	159,788.00		

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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</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	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)	864.98	864.98	865.87	865.87	0.89	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>	864.98	864.98	865.87	865.87	0.89	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>	864.98	864.98	865.87	865.87	0.89	0%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 228,937.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 5,207,969.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.40%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	404,275.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	14,000.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	24,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	33,819.81
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	22.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	476,116.81
9. Carry-Forward Adjustment (Part IV, Line F)	63,562.78
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	539,679.59

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	4,550,706.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	584,812.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	647,520.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	61,751.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	117,480.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	734,812.19
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	478.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	353,274.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	7,050,833.19

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

6.75%

**D. Preliminary Proposed Indirect Cost Rate**

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

7.65%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>476,116.81</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>29,533.21</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (6.27%) times Part III, Line B18); zero if negative	<u>63,562.78</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.27%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.28%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>63,562.78</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>63,562.78</u>

Approved indirect cost rate: 6.27%

Highest rate used in any program: 6.28%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	153,844.00	9,606.00	6.24%
01	3310	176,753.00	11,030.00	6.24%
01	4035	91,329.00	3,872.00	4.24%
01	6010	50,000.00	3,135.00	6.27%
01	6500	730,654.00	45,859.00	6.28%
13	5310	353,274.00	20,101.00	5.69%



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	6,256,444.00	1.32%	6,338,717.00	2.45%	6,493,795.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	192,899.00	0.00%	192,899.00	0.00%	192,899.00
4. Other Local Revenues	8600-8799	227,664.00	4.16%	237,145.00	4.15%	246,979.00
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	(555,156.00)	20.61%	(669,599.00)	5.51%	(706,468.00)
6. Total (Sum lines A1 thru A5c)		6,121,851.00	-0.37%	6,099,162.00	2.10%	6,227,205.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,589,543.00		2,606,790.00
b. Step & Column Adjustment				17,247.00		16,263.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		51,497.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,589,543.00	0.67%	2,606,790.00	2.60%	2,674,550.00
2. Classified Salaries						
a. Base Salaries				797,500.00		814,678.00
b. Step & Column Adjustment				17,178.00		25,321.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	797,500.00	2.15%	814,678.00	3.11%	839,999.00
3. Employee Benefits	3000-3999	1,185,853.00	1.41%	1,202,577.00	6.44%	1,280,063.00
4. Books and Supplies	4000-4999	273,410.00	47.09%	402,165.00	1.00%	406,187.00
5. Services and Other Operating Expenditures	5000-5999	820,043.00	4.33%	855,564.00	8.19%	925,671.00
6. Capital Outlay	6000-6999	2,600.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	228,342.00	-13.73%	196,993.00	-11.20%	174,929.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(93,603.00)	0.00%	(93,603.00)	0.00%	(93,603.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,740.00	24.11%	25,740.00	19.43%	30,740.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		5,824,428.00	3.20%	6,010,904.00	3.79%	6,238,536.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		297,423.00		88,258.00		(11,331.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,488,442.00		2,785,865.00		2,874,123.00
2. Ending Fund Balance (Sum lines C and D1)		2,785,865.00		2,874,123.00		2,862,792.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,390,293.00		2,479,770.00		2,456,062.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	393,572.00		392,353.00		404,730.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,785,865.00		2,874,123.00		2,862,792.00

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	393,572.00		392,353.00		404,730.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>393,572.00</b>		<b>392,353.00</b>		<b>404,730.00</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The district anticipates the possible need to hire an additional teacher in 2016/17 to meet the K-3 class size reduction annual goal.						

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	0.00%	0.00
2. Federal Revenues	8100-8299	417,470.00	0.00%	417,470.00	0.00%	417,470.00
3. Other State Revenues	8300-8599	279,321.00	-20.84%	221,115.00	0.00%	221,115.00
4. Other Local Revenues	8600-8799	507,380.00	0.00%	507,380.00	0.00%	507,380.00
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	555,156.00	20.61%	669,599.00	5.51%	706,468.00
6. Total (Sum lines A1 thru A5c)		1,759,327.00	3.20%	1,815,564.00	2.03%	1,852,433.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				496,480.00		505,707.00
b. Step & Column Adjustment				9,227.00		5,975.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	496,480.00	1.86%	505,707.00	1.18%	511,682.00
2. Classified Salaries						
a. Base Salaries				235,274.00		244,123.00
b. Step & Column Adjustment				8,849.00		13,044.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	235,274.00	3.76%	244,123.00	5.34%	257,167.00
3. Employee Benefits	3000-3999	234,896.00	0.00%	234,896.00	0.00%	234,896.00
4. Books and Supplies	4000-4999	213,443.00	-58.65%	88,256.00	1.00%	89,139.00
5. Services and Other Operating Expenditures	5000-5999	657,114.00	2.20%	671,566.00	0.00%	671,566.00
6. Capital Outlay	6000-6999	37,300.00	-51.74%	18,000.00	0.00%	18,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	73,502.00	0.00%	73,502.00	0.00%	73,502.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,948,009.00	-5.75%	1,836,050.00	1.08%	1,855,952.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(188,682.00)		(20,486.00)		(3,519.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		234,337.00		45,655.00		25,169.00
2. Ending Fund Balance (Sum lines C and D1)		45,655.00		25,169.00		21,650.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	45,655.00		25,169.00		21,650.00
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)		45,655.00		25,169.00		21,650.00

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.						

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	6,256,444.00	1.32%	6,338,717.00	2.45%	6,493,795.00
2. Federal Revenues	8100-8299	417,470.00	0.00%	417,470.00	0.00%	417,470.00
3. Other State Revenues	8300-8599	472,220.00	-12.33%	414,014.00	0.00%	414,014.00
4. Other Local Revenues	8600-8799	735,044.00	1.29%	744,525.00	1.32%	754,359.00
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)		7,881,178.00	0.43%	7,914,726.00	2.08%	8,079,638.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,086,023.00		3,112,497.00
b. Step & Column Adjustment				26,474.00		22,238.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		51,497.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,086,023.00	0.86%	3,112,497.00	2.37%	3,186,232.00
2. Classified Salaries						
a. Base Salaries				1,032,774.00		1,058,801.00
b. Step & Column Adjustment				26,027.00		38,365.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,032,774.00	2.52%	1,058,801.00	3.62%	1,097,166.00
3. Employee Benefits	3000-3999	1,420,749.00	1.18%	1,437,473.00	5.39%	1,514,959.00
4. Books and Supplies	4000-4999	486,853.00	0.73%	490,421.00	1.00%	495,326.00
5. Services and Other Operating Expenditures	5000-5999	1,477,157.00	3.38%	1,527,130.00	4.59%	1,597,237.00
6. Capital Outlay	6000-6999	39,900.00	-54.89%	18,000.00	0.00%	18,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	228,342.00	-13.73%	196,993.00	-11.20%	174,929.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(20,101.00)	0.00%	(20,101.00)	0.00%	(20,101.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	20,740.00	24.11%	25,740.00	19.43%	30,740.00
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)		7,772,437.00	0.96%	7,846,954.00	3.15%	8,094,488.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		108,741.00		67,772.00		(14,850.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,722,779.00		2,831,520.00		2,899,292.00
2. Ending Fund Balance (Sum lines C and D1)		2,831,520.00		2,899,292.00		2,884,442.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	45,655.00		25,169.00		21,650.00
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	2,390,293.00		2,479,770.00		2,456,062.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	393,572.00		392,353.00		404,730.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,831,520.00		2,899,292.00		2,884,442.00

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	393,572.00		392,353.00		404,730.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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)		393,572.00		392,353.00		404,730.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.06%		5.00%		5.00%
<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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
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)		865.87		861.09		866.79
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		7,772,437.00		7,846,954.00		8,094,488.00
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)		7,772,437.00		7,846,954.00		8,094,488.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		310,897.48		313,878.16		323,779.52
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		310,897.48		313,878.16		323,779.52
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	7,772,437.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	455,620.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	39,900.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	216,746.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	20,740.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	35,147.00
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)				312,533.00
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	13,405.00
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)				7,017,689.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				7,017,689.00

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)*		865.87
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		865.87
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,104.78
<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.)	6,535,573.98	7,492.35
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	6,535,573.98	7,492.35
B. Required effort (Line A.2 times 90%)	5,882,016.58	6,743.12
C. Current year expenditures (Line I.G and Line II.D)	7,017,689.00	8,104.78
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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



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

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(20,101.00)				
Other Sources/Uses Detail					0.00	20,740.00		
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	0.00	20,101.00	0.00				
Other Sources/Uses Detail					20,740.00	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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	20,101.00	(20,101.00)	20,740.00	20,740.00		

**SELPA:** Shasta County (AO)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.**

☒ Combined state and local expenditures

☐ Local expenditures only

**SECTION 1 Exempt Reduction Under 34 CFR Section 300.204**

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

**SELPA:** Shasta County (AO)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>187,783.00</u>	
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)	<u>185,726.00</u>	
Increase in funding (if difference is positive)	<u>2,057.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>1,028.50 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)	<u></u>	
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>28,167.45 (b)</u>	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)  (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) 1,028.50 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction).

**THIS SECTION IS NOT APPLICABLE!**

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).  (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) 28,167.45 (f)

**SELPA:** Shasta County (AO)

**SECTION 3**

	<b>Column A</b>	<b>Column B</b>	<b>Column C</b>
	<b>Projected Exps.</b>	<b>Actual Expenditures</b>	
	<b>FY 2014-15</b>	<b>FY 2013-14</b>	
	<b>(LP-I Worksheet)</b>	<b>(LA-I Worksheet)</b>	<b>Difference</b>
			<b>(A - B)</b>
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	1,003,837.00		
2. Less: Expenditures paid from federal sources	187,783.00		
3. Expenditures paid from state and local sources	816,054.00	789,179.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	816,054.00	789,179.28	26,874.72
4. Special education unduplicated pupil count	115	115	
5. Per capita state and local expenditures (A3/A4)	7,096.12	6,862.43	233.69

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Shasta County (AO)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2014-15	Actual Expenditures FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	364,421.00	331,557.28	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	364,421.00	331,557.28	32,863.72
b. Per capita local expenditures (B1a/A4)	3,168.88	2,883.11	285.77

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

**After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.**

Laura Merrick  
Contact Name

530-347-3165  
Telephone Number

Chief Business Official  
Title

lmerrick@cwusd.com  
E-mail Address

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									115
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	144,990.00	0.00	0.00	0.00	0.00	0.00	281,039.00		426,029.00
2000-2999	Classified Salaries	10,738.00	0.00	0.00	0.00	0.00	27,772.00	100,178.00		138,688.00
3000-3999	Employee Benefits	45,807.00	0.00	0.00	0.00	0.00	6,930.00	129,688.00		182,425.00
4000-4999	Books and Supplies	6,000.00	0.00	0.00	0.00	0.00	0.00	4,479.00		10,479.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	129,674.00	59,653.00		189,327.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	207,535.00	0.00	0.00	0.00	0.00	164,376.00	575,037.00	0.00	946,948.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	56,889.00		56,889.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	56,889.00	0.00	56,889.00
	TOTAL COSTS	207,535.00	0.00	0.00	0.00	0.00	164,376.00	631,926.00	0.00	1,003,837.00
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	144,990.00	0.00	0.00	0.00	0.00	0.00	214,285.00		359,275.00
2000-2999	Classified Salaries	10,738.00	0.00	0.00	0.00	0.00	0.00	83,676.00		94,414.00
3000-3999	Employee Benefits	45,807.00	0.00	0.00	0.00	0.00	0.00	104,724.00		150,531.00
4000-4999	Books and Supplies	6,000.00	0.00	0.00	0.00	0.00	0.00	4,479.00		10,479.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	129,674.00	25,822.00		155,496.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	207,535.00	0.00	0.00	0.00	0.00	129,674.00	432,986.00	0.00	770,195.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	45,859.00		45,859.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	45,859.00	0.00	45,859.00
	TOTAL BEFORE OBJECT 8980	207,535.00	0.00	0.00	0.00	0.00	129,674.00	478,845.00	0.00	816,054.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									816,054.00



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									364,421.00
	TOTAL COSTS									364,421.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									115
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	152,331.52	0.00	0.00	0.00	0.00	0.00	289,384.80		441,716.32
2000-2999	Classified Salaries	9,839.38	0.00	0.00	0.00	0.00	24,744.13	86,748.71		121,332.22
3000-3999	Employee Benefits	50,854.03	0.00	0.00	0.00	0.00	6,716.37	138,214.36		195,784.76
4000-4999	Books and Supplies	1,271.69	0.00	0.00	0.00	0.00	0.00	2,477.95		3,749.64
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	16,942.92	85,966.92	66,942.50		169,852.34
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>214,296.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,942.92</b>	<b>117,427.42</b>	<b>583,768.32</b>	<b>0.00</b>	<b>932,435.28</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	39,886.00		39,886.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	200,621.44								200,621.44
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>39,886.00</b>	<b>0.00</b>	<b>39,886.00</b>
	<b>TOTAL COSTS</b>	<b>214,296.62</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>16,942.92</b>	<b>117,427.42</b>	<b>623,654.32</b>	<b>0.00</b>	<b>972,321.28</b>
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	66,394.02		66,394.02
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	24,744.13	16,118.63		40,862.76
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	6,716.37	25,360.28		32,076.65
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	35,989.57		35,989.57
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,460.50</b>	<b>143,862.50</b>	<b>0.00</b>	<b>175,323.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	7,819.00		7,819.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>7,819.00</b>	<b>0.00</b>	<b>7,819.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>31,460.50</b>	<b>151,681.50</b>	<b>0.00</b>	<b>183,142.00</b>
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									<b>183,142.00</b>

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	152,331.52	0.00	0.00	0.00	0.00	0.00	222,990.78		375,322.30
2000-2999	Classified Salaries	9,839.38	0.00	0.00	0.00	0.00	0.00	70,630.08		80,469.46
3000-3999	Employee Benefits	50,854.03	0.00	0.00	0.00	0.00	0.00	112,854.08		163,708.11
4000-4999	Books and Supplies	1,271.69	0.00	0.00	0.00	0.00	0.00	2,477.95		3,749.64
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	16,942.92	85,966.92	30,952.93		133,862.77
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	214,296.62	0.00	0.00	0.00	16,942.92	85,966.92	439,905.82	0.00	757,112.28
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	32,067.00		32,067.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	200,621.44								200,621.44
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	32,067.00	0.00	32,067.00
	TOTAL BEFORE OBJECT 8980	214,296.62	0.00	0.00	0.00	16,942.92	85,966.92	471,972.82	0.00	789,179.28
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									789,179.28
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									331,557.28
	TOTAL COSTS									331,557.28

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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 budget adoption.

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

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

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 1A)	Projected Year Totals		
Current Year (2014-15)	864.98	865.87	0.1%	Met
1st Subsequent Year (2015-16)	873.10	861.09	-1.4%	Met
2nd Subsequent Year (2016-17)	873.10	866.79	-0.7%	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 budget adoption 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 budget adoption.

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	905	904	-0.1%	Met
1st Subsequent Year (2015-16)	918	904	-1.5%	Met
2nd Subsequent Year (2016-17)	913	910	-0.3%	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 budget adoption 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. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	910	948	96.0%
Second Prior Year (2012-13)	898	962	93.3%
First Prior Year (2013-14)	874	929	94.1%
Historical Average Ratio:			94.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **95.0%**

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	866	904	95.8%	Not Met
1st Subsequent Year (2015-16)	861	904	95.2%	Not Met
2nd Subsequent Year (2016-17)	867	910	95.3%	Not Met

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

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

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

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

The district typically estimates ADA as 95% of enrollment with consideration for any students who may leave and attend the local charter school. The ratios are all estimated to be at just slightly over 95%; this may be a rounding discrepancy.

**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 budget adoption.

District's LCFF Revenue Standard Percentage Range:

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	Budget Adoption	First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	6,487,881.00	6,500,587.00	0.2%	Met
1st Subsequent Year (2015-16)	6,668,334.00	6,600,745.00	-1.0%	Met
2nd Subsequent Year (2016-17)	6,791,245.00	6,770,642.00	-0.3%	Met

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

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

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

Explanation:  
(required if NOT met)

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**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)	4,438,895.06	5,346,487.84	83.0%
Second Prior Year (2012-13)	3,736,227.14	4,650,813.73	80.3%
First Prior Year (2013-14)	4,347,777.90	5,602,567.12	77.6%
Historical Average Ratio:			80.3%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	76.3% to 84.3%	76.3% to 84.3%	76.3% to 84.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	4,572,896.00	5,803,688.00	78.8%	Met
1st Subsequent Year (2015-16)	4,624,045.00	5,985,164.00	77.3%	Met
2nd Subsequent Year (2016-17)	4,794,612.00	6,207,796.00	77.2%	Met

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

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

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

Explanation:  
(required if NOT met)



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

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2014-15)	419,114.00	417,470.00	-0.4%	No
1st Subsequent Year (2015-16)	419,114.00	417,470.00	-0.4%	No
2nd Subsequent Year (2016-17)	419,114.00	417,470.00	-0.4%	No

**Explanation:**  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2014-15)	408,315.00	472,220.00	15.7%	Yes
1st Subsequent Year (2015-16)	350,109.00	414,014.00	18.3%	Yes
2nd Subsequent Year (2016-17)	350,109.00	414,014.00	18.3%	Yes

**Explanation:**  
(required if Yes)

The district received Mandated Cost Claims Reim funds of \$52,657 that were not expected at time of adoption. Unrestricted Lottery also increased by \$2/ADA for an additional \$1717 in current year. At budget adoption, energy grant funds were removed from projected years, however, the program is ongoing for another 3 years so the revenue is still included.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2014-15)	697,814.00	735,044.00	5.3%	Yes
1st Subsequent Year (2015-16)	711,097.00	744,525.00	4.7%	No
2nd Subsequent Year (2016-17)	713,449.00	754,359.00	5.7%	Yes

**Explanation:**  
(required if Yes)

The district has entered into a new facility use agreement with the local charter school for an additional \$11,422 in revenue to the district. The district received 2 separate grants since adopted for a total of \$21,100 in 14/15. Interest was increased by \$1500. In 2016/17, oversight/business service fees are projected to increase by \$7,500 which is based on ADA projections.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2014-15)	495,797.00	486,853.00	-1.8%	No
1st Subsequent Year (2015-16)	373,434.00	490,421.00	31.3%	Yes
2nd Subsequent Year (2016-17)	377,168.00	495,326.00	31.3%	Yes

**Explanation:**  
(required if Yes)

The district is now budgeting for textbook purchases each year. At adoption, the common core funding was to be spent in 14/15 but no additional textbooks were budgeted in future years.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2014-15)	1,398,459.00	1,477,157.00	5.6%	Yes
1st Subsequent Year (2015-16)	1,422,995.00	1,527,130.00	7.3%	Yes
2nd Subsequent Year (2016-17)	1,490,631.00	1,597,237.00	7.2%	Yes

**Explanation:**  
(required if Yes)

Pupil Transportation contracted services increased by \$19,000 due to necessary major bus repair services. RRM increased by \$8,000. Contracted services for the district nurse increased by \$13,000 and Sp Ed Contracts increased by \$24,500. The district is also increasing RRM expenses in projected years to meet the 3% requirement.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	1,525,243.00	1,624,734.00	6.5%	Not Met
1st Subsequent Year (2015-16)	1,480,320.00	1,576,009.00	6.5%	Not Met
2nd Subsequent Year (2016-17)	1,482,672.00	1,585,843.00	7.0%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	1,894,256.00	1,964,010.00	3.7%	Met
1st Subsequent Year (2015-16)	1,796,429.00	2,017,551.00	12.3%	Not Met
2nd Subsequent Year (2016-17)	1,867,799.00	2,092,563.00	12.0%	Not Met

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

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

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

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

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

The district received Mandated Cost Claims Reim funds of \$52,657 that were not expected at time of adoption. Unrestricted Lottery also increased by \$2/ADA for an additional \$1717 in current year. At budget adoption, energy grant funds were removed from projected years; however, the program is ongoing for another 3 years so the revenue is still included.

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

The district has entered into a new facility use agreement with the local charter school for an additional \$11,422 in revenue to the district. The district received 2 separate grants since adopted for a total of \$21,100 in 14/15. Interest was increased by \$1500. In 2016/17, oversight/business service fees are projected to increase by \$7,500 which is based on ADA projections.

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

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

The district is now budgeting for textbook purchases each year. At adoption, the common core funding was to be spent in 14/15 but no additional textbooks were budgeted in future years.

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

Pupil Transportation contracted services increased by \$19,000 due to necessary major bus repair services. RRM increased by \$8,000. Contracted services for the district nurse increased by \$13,000 and Sp Ed Contracts increased by \$24,500. The district is also increasing RRM expenses in projected years to meet the 3% requirement.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	131,961.00	157,292.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)			

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)	5.1%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	297,423.00	5,824,428.00	N/A	Met
1st Subsequent Year (2015-16)	88,258.00	6,010,904.00	N/A	Met
2nd Subsequent Year (2016-17)	(11,331.00)	6,238,536.00	0.2%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2014-15)	2,831,520.00		Met
1st Subsequent Year (2015-16)	2,899,292.00		Met
2nd Subsequent Year (2016-17)	2,884,442.00		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.

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2014-15)	2,606,064.00		Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

**STANDARD:** Available 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)	866	861	867
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

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

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	7,772,437.00	7,846,954.00	8,094,488.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	7,772,437.00	7,846,954.00	8,094,488.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	310,897.48	313,878.16	323,779.52
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	64,000.00	64,000.00	64,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	310,897.48	313,878.16	323,779.52

**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		Current Year	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		Projected Year Totals	(2015-16)	(2016-17)
		(2014-15)		
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	393,572.00	392,353.00	404,730.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
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	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	393,572.00	392,353.00	404,730.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.06%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):		310,897.48	313,878.16	323,779.52
Status:		Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since budget adoption 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 budget adoption by more than five percent?

No

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

### S3. Temporary Interfund Borrowings

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

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 budget adoption.

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(512,612.00)	(555,156.00)	8.3%	42,544.00	Not Met
1st Subsequent Year (2015-16)	(623,069.00)	(630,383.00)	1.2%	7,314.00	Met
2nd Subsequent Year (2016-17)	(634,136.00)	(650,262.00)	2.5%	16,126.00	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)	18,550.00	20,740.00	11.8%	2,190.00	Met
1st Subsequent Year (2015-16)	23,550.00	25,740.00	9.3%	2,190.00	Met
2nd Subsequent Year (2016-17)	28,550.00	30,740.00	7.7%	2,190.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The district is providing Sp Ed services for three students at First Interim that were not in the adopted budget. This is an additional budgeted cost of \$35,760 since budget adoption.

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

Explanation:  
(required if NOT met)

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

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

--

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

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


**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	7	Dev Fees/General Fund	25/7438/7439 and 01/7438/7439	556,109
Certificates of Participation				
General Obligation Bonds	16	Bond Fund	51/7438/7439	1,379,946
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		Compensated Absences		70,644

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

Capital Lease - 2 Sp Ed Buses	2	General Fund	01/7438/7439	21,123
STRS/PERS Retirement Incentives		General Fund	01/7438/7439	339,918
TOTAL:				2,367,740

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	95,692	95,692	95,692	95,692
Certificates of Participation				
General Obligation Bonds	154,262	159,788	164,800	169,275
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	21,746			

Other Long-term Commitments (continued):

Capital Lease - 2 Sp Ed Buses	11,169	11,169	11,169	0
STRS/PERS Retirement Incentives	127,326	127,326	95,977	73,913
Total Annual Payments:	410,195	393,975	367,638	338,880
Has total annual payment increased over prior year (2013-14)?	No	No	No	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

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

Yes

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

No

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

No

## 2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
725,170.00	725,170.00
725,170.00	725,170.00

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

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

## 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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
71,642.00	71,642.00
109,060.00	109,060.00
109,060.00	109,060.00

- 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)

109,060.00	102,640.00
57,250.00	50,830.00
34,579.00	32,974.00

- 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)

109,060.00	102,640.00
57,250.00	50,830.00
34,579.00	32,974.00

- d. Number of retirees receiving OPEB benefits

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

20	19
12	11
7	6

## 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. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First 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 budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	39.5	39.0	39.0	40.0

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

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 Budget Adoption**

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)?

No

No

**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

29,584

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
539,136	585,468	652,752
71.3%	65.6%	60.4%
2.2%	-7.9%	-8.0%

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

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

No

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

If Yes, explain the nature of the new costs:

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
30,977	25,409	21,163
0.9%	-1.8%	-1.7%

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

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

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

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

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



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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	26.3	31.6	31.6	31.6

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

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 Budget Adoption**

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

11,229

7. Amount included for any tentative salary schedule increases

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

0

0

0

**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
235,008	255,204	277,420
71.3%	65.6%	60.4%
0.9%	-7.9%	-8.0%

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

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

No		
----	--	--

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

--

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
9,524	22,129	30,187
0.6%	133.0%	37.0%

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

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

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

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

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


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

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

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

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

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	6.0	6.0	6.0	6.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

0	0	0
---	---	---

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

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

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

Yes	Yes	Yes
82,944	75,060	81,594
71.3%	65.6%	60.4%
0.9%	-7.9%	-8.0%

**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
1,766	1,594	3,360
0.0%	-1.0%	111.0%

**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

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

Yes

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

No

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

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)

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

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