

SHANDON JOINT UNIFIED SCHOOL DISTRICT
Regular Meeting of the Board of Trustees
Meeting Date: June 18, 2015

TO: Board of Trustees

FROM: Sonia Stuart, Business Manager

SUBJECT: **2014-15 Third Interim Financial Report Narrative**

Pursuant to Education code 42131 and 33127, the 2014-15 Third Interim Financial Report is presented for the Board's review. This is the third and final report of the 2014-15 school year and is required as a result of the qualified certification of the 2014-15 Second Interim Report. The Third Interim Report covers the period from July 1, 2014 – June 10, 2015. The Third Interim Report reflects the most current assumptions as reported on the School Services of California School District and County Office Financial Projection Dashboard Final Budget Version which reflects the most recent budget changes and includes the district's financial position and assumptions as of June 10, 2015.

Financial Highlights

Fund 01 – General Fund

The General Fund is the chief operating fund of the district. The General Fund is used to account for the ordinary operations of the district with transactions recorded as Unrestricted or Restricted funding sources.

Revenue Assumptions:

- Unrestricted Revenue reduced by \$16,485
 - P2 ADA came in at 280.15. Second Interim was based on 280.25 ADA.
 - Prior Year State Aid payable reduced Unrestricted Revenue by \$14,338
 - Other revenues decreased by \$2,147
- Restricted Revenue increased by \$4,354
 - NCLB revenue increased by \$1,376
 - ROP Tech Grant revenue increased by \$1,990
 - Other revenues increased by \$988
- **Total Revenue decreased by \$12,131**

Expenditure Assumptions

- Total Unrestricted Expense increased by \$18,121
 - Special Ed increase to contributions \$20,533.
 - Other expenses decreased by 2,412
- Total Restricted Expense increased by \$4,028
 - NCLB expense increased by \$1,376
 - ROP Tech Grant expense increase by \$1,900
 - Other expense increased by \$752
- **Total Expense increased by \$22,149**

Designated Reserve for Economic Uncertainty

The State requires a 5% reserve for districts of Shandon's size. The projected Reserve for Economic Uncertainty for 2014-15 fiscal year is estimated at \$88,455, which does not meet the required 5% reserve. This represents a 2.22% reserve.

Other Funds

- Fund 13, Cafeteria: We run this program as a break even , collecting what we expend.
- Fund 25, Capital Facilities Fund (Developer Fees): There was no change from 2nd Interim.
- Cash Flow Projections
The District projects for cash flow will remain positive throughout the remainder of the fiscal year.

The Third Interim Budget Report as presented is an accurate representation of what is known at this time.

SHANDON JOINT UNIFIED SCHOOL DISTRICT

General Fund Revenues and Expenses

3rd Interim

CATEGORIES	14-15 Budget Projection		
	Unrestricted	Restricted	Combined
Revenues			
LCFF Sources	8010-8099	2,866,249	76,293
Federal	8100-8299	74	231,515
Other State	8300-8599	92,011	75,266
Local	8600-8799	103,717	326,583
PY State Aid	8019	-10,795	0
Total Revenues	3,053,256	709,657	3,762,913
Expenditures			
Certificated Salaries	1000-1999	1,298,985	342,838
Classified Salaries	2000-2999	609,655	115,162
Employee Benefits	3000-3999	576,904	132,041
Books & Supplies	4000-4999	132,179	75,542
Services & Operating	5000-5999	306,480	159,538
Capital Outlay	6000-6999	0	28,666
	7100-7299		
Other Outgo	7400-7499	98,805	105,018
Indirect Cost	7300-7399	-17,029	0
Total Expenditures	3,005,979	975,834	3,981,813
Other Sources/ Uses			
Transfers In/ Sources	0	0	0
Transfers Out/Uses	0	0	0
Contributions	-247,038	247,038	0
Change Fund Balance	-199,761	-19,139	-218,900
Beginning Balance	288,216	56,575	344,791
Audit Adjustment	0	0	0
Net Change	-199,761	-19,139	-218,900
Ending Balance	88,455	37,436	125,891
	2.221%		
Reserve Level	199,091		

3,762,913

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	2,989,685.00	2,933,747.00	2,778,050.34	2,933,747.00	0.00	0.0%
2) Federal Revenue		8100-8299	172,299.00	231,589.00	157,239.96	231,589.00	0.00	0.0%
3) Other State Revenue		8300-8599	114,454.00	167,277.10	94,934.44	167,277.10	0.00	0.0%
4) Other Local Revenue		8600-8799	357,829.00	430,300.00	286,294.71	430,300.00	0.00	0.0%
5) TOTAL, REVENUES			3,634,267.00	3,762,913.10	3,316,519.45	3,762,913.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,572,631.00	1,641,823.00	1,490,191.25	1,641,823.00	0.00	0.0%
2) Classified Salaries		2000-2999	734,926.00	724,817.31	647,074.50	724,817.31	0.00	0.0%
3) Employee Benefits		3000-3999	735,322.00	708,945.00	640,057.77	708,945.00	0.00	0.0%
4) Books and Supplies		4000-4999	178,071.00	207,721.00	184,451.33	207,721.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	422,745.00	466,018.00	354,906.82	466,018.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	28,666.00	28,666.21	28,666.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	147,123.00	203,823.00	127,486.69	203,823.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,790,818.00	3,981,813.31	3,472,834.57	3,981,813.31		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(156,551.00)	(218,900.21)	(156,315.12)	(218,900.21)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(156,551.00)	(218,900.21)	(156,315.12)	(218,900.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	344,791.42	344,791.42		344,791.42	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			344,791.42	344,791.42		344,791.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			344,791.42	344,791.42		344,791.42		
2) Ending Balance, June 30 (E + F1e)			188,240.42	125,891.21		125,891.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	46,573.25	37,437.25		37,437.25		
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	80,355.27	79,035.80		87,553.06		
Unassigned/Unappropriated Amount		9790	61,311.90	9,418.16		900.90		

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LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	1,237,316.00	919,869.00	936,576.00	919,869.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	365,197.00	438,976.00	333,896.00	438,976.00	0.00	0.0%
State Aid - Prior Years		8019	20,000.00	(10,795.00)	(21,595.00)	(10,795.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	9,060.00	9,300.00	7,996.31	9,300.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	1,214,090.00	1,384,278.00	1,368,575.87	1,384,278.00	0.00	0.0%
Unsecured Roll Taxes		8042	32,358.00	47,141.00	37,018.40	47,141.00	0.00	0.0%
Prior Years' Taxes		8043	6,472.00	2,689.00	1,170.06	2,689.00	0.00	0.0%
Supplemental Taxes		8044	16,826.00	38,556.00	37,291.30	38,556.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	15,532.00	27,428.00	0.00	27,428.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	12.00	12.00	(8.60)	12.00	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			2,916,863.00	2,857,454.00	2,700,920.34	2,857,454.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	72,822.00	76,293.00	77,130.00	76,293.00	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			2,989,685.00	2,933,747.00	2,778,050.34	2,933,747.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	46,245.00	46,628.00	38,607.00	46,628.00	0.00	0.0%
Special Education Discretionary Grants		8182	8,827.00	17,374.00	5,612.50	17,374.00	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	74,561.00	69,419.00	69,419.00	69,419.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	14,355.00	14,332.00	12,487.00	14,332.00	0.00	0.0%

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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	7,246.00	11,523.00	11,523.46	11,523.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,500.00	52,722.00	0.00	52,722.00	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	18,565.00	19,591.00	19,591.00	19,591.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			172,299.00	231,589.00	157,239.96	231,589.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	10,220.00	26,685.00	26,685.00	26,685.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	43,234.00	55,255.00	28,063.06	55,255.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	61,000.00	85,337.10	40,186.38	85,337.10	0.00	0.0%
TOTAL, OTHER STATE REVENUE			114,454.00	167,277.10	94,934.44	167,277.10	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	17,400.00	16,911.00	15,386.42	16,911.00	0.00	0.0%
Interest		8660	1,000.00	1,350.00	991.31	1,350.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	44,245.00	52,863.00	21,608.61	52,863.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	121,700.00	187,233.00	76,778.32	187,233.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	173,484.00	171,943.00	171,530.05	171,943.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			357,829.00	430,300.00	286,294.71	430,300.00	0.00	0.0%
TOTAL, REVENUES			3,634,267.00	3,762,913.10	3,316,519.45	3,762,913.10	0.00	0.0%

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CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,348,732.00	1,302,032.00	1,181,438.12	1,302,032.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	63,479.00	73,979.00	66,842.46	73,979.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	160,420.00	265,812.00	241,910.67	265,812.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,572,631.00	1,641,823.00	1,490,191.25	1,641,823.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	121,197.00	135,202.00	118,908.92	135,202.00	0.00	0.0%
Classified Support Salaries		2200	262,836.00	303,164.00	267,503.96	303,164.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	95,045.00	81,259.41	74,773.53	81,259.41	0.00	0.0%
Clerical, Technical and Office Salaries		2400	201,160.00	153,595.90	137,963.00	153,595.90	0.00	0.0%
Other Classified Salaries		2900	54,688.00	51,596.00	47,925.09	51,596.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			734,926.00	724,817.31	647,074.50	724,817.31	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	141,767.00	134,920.00	122,321.31	134,920.00	0.00	0.0%
PERS		3201-3202	86,511.00	78,360.00	70,969.19	78,360.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	81,529.00	75,074.00	65,958.89	75,074.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	369,211.00	353,205.00	319,059.60	353,205.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,156.00	1,190.00	1,053.32	1,190.00	0.00	0.0%
Workers' Compensation		3601-3602	55,148.00	52,961.00	47,460.06	52,961.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	13,235.00	13,235.40	13,235.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			735,322.00	708,945.00	640,057.77	708,945.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	20,500.00	16,044.00	16,022.57	16,044.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	678.00	677.98	678.00	0.00	0.0%
Materials and Supplies		4300	149,071.00	182,499.00	167,750.78	182,499.00	0.00	0.0%
Noncapitalized Equipment		4400	8,500.00	8,500.00	0.00	8,500.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			178,071.00	207,721.00	184,451.33	207,721.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	21,225.00	28,238.00	24,905.34	28,238.00	0.00	0.0%
Dues and Memberships		5300	5,225.00	7,288.00	7,288.00	7,288.00	0.00	0.0%
Insurance		5400-5450	21,857.00	21,853.00	21,852.37	21,853.00	0.00	0.0%
Operations and Housekeeping Services		5500	76,000.00	77,012.00	72,785.33	77,012.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,800.00	58,028.00	28,601.01	58,028.00	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	228,638.00	257,792.00	183,667.98	257,792.00	0.00	0.0%
Communications		5900	14,000.00	15,807.00	15,806.79	15,807.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			422,745.00	466,018.00	354,906.82	466,018.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	28,666.00	28,666.21	28,666.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	28,666.00	28,666.21	28,666.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	44,093.00	1,245.00	1,245.36	1,245.00	0.00	0.0%
Payments to County Offices		7142	35,907.00	90,685.00	36,733.05	90,685.00	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	44,770.00	22,385.00	44,770.00	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	11,295.00	11,295.00	11,295.00	11,295.00	0.00	0.0%
Other Debt Service - Principal		7439	55,828.00	55,828.00	55,828.28	55,828.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			147,123.00	203,823.00	127,486.69	203,823.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			3,790,818.00	3,981,813.31	3,472,834.57	3,981,813.31	0.00	0.0%

2014-15 End of Year Projection
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

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