

Oak Park Unified School District
5801 Conifer Street
Oak Park, CA 91377



First Interim Financial Report Fiscal Year 2014-15

Regular Board Meeting
December 9, 2014





OAK PARK UNIFIED SCHOOL DISTRICT
5801 East Conifer Street, Oak Park, California 91377
Business Services: (818) 735-3210 ♦ Classified Personnel: (818) 735-3220

BUSINESS AND ADMINISTRATIVE SERVICES

TO: Members, Board of Education
Anthony W. Knight, Ed.D., Superintendent

FROM: Martin Klauss, Assistant Superintendent
Business and Administrative Services

DATE: December 9, 2014

SUBJECT: BACKGROUND INFORMATION FOR 2014-15 FIRST INTERIM REPORT

BACKGROUND

The First Interim Report is the first mandated review of the District's budget since its adoption in June 2014. Required by AB 1200, it reports the District's financial position through the first reporting period, which ends on October 31 of each fiscal year. The First Interim makes changes to the District's Adopted Budget approved in June 2014. It incorporates budget revisions for the Board's formal approval to reflect changes in revenues and expenditures. The First Interim recognizes revised student enrollment and related staffing requirements, average daily attendance (ADA), adjustments to revenues and expenditures, employee salaries, and actual and step and column placement on the salary schedule. After its review of this Interim Report, AB 1200 requires that the Board of Education certify the District's financial position to the State in one of three ways:

- ◆ A Positive Certification, stating that the District *will be able* to meet its financial obligations for the current fiscal year and two subsequent fiscal years, or
- ◆ A Qualified Certification, stating that the District *may not meet* its financial obligations for the current fiscal year and two subsequent fiscal years, or
- ◆ A Negative Certification, stating that the District *will be unable* to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Based on the District's increased enrollment, and as a result of additional State funding provided through the new Local Control Funding Formula (LCFF), resulting in the restoration of fund reserves to statutory levels, it is the staff's recommendation that the Board approve a Positive Certification for the 2014-15 First Interim Report.

**MEMORANDUM: BACKGROUND INFORMATION
FOR 2014-15 FIRST INTERIM REPORT**

Page 2

BUDGET SUMMARY

The Board agenda for December 9, 2014 includes the First Interim Financial Report and Budget Revisions to the District's 2014-15 operating budget. Attached is a summary of the First Interim Report, based upon the most current income and expense information and projections available from the Governor's office and other sources as of November 30, 2014. The First Interim Report also incorporates the most recent enrollment and staffing projections, and acknowledges the 5% salary schedule increase for all District employees, approved by the Board of Education at its meeting on November 18, 2014.

2014-15 First Interim Report – Budget Revisions: This document outlines the revisions to the 2014-15 Adopted Budget at First Interim, itemizing the variances (highlighted in yellow) in projected revenues, expenditures and fund balances of the General Fund for 2014-15.

2014-15 First Interim Report – General Fund Multiyear Projection: This document is displayed in the multiyear projection (MYP) format. In addition to the 2014-15 budget year, it provides projections for the two subsequent fiscal years, as required by AB 1200. This documents illustrates that the District is able to meet its financial obligations and maintain a 3% Reserve for Economic Uncertainties over the required three-year period.

2014-15 First Interim Report – Notes and Assumptions This document outlines the assumptions used in preparing the First Interim Report. These assumptions have been formulated based upon the new, still evolving, LCFF regulations, which replaces the Revenue Limit and categorical funding model used over the past 40 years. The latest version of the BASC LCFF Calculator, used to calculate both the current year budget and the required multi-year financial projection (MYP), is included with the First Interim assumptions. The assumptions also incorporate recommendations from School Services of California (SSC), Consumer Price Index (CPI), and other economic indicators. District staff has developed the updated assumptions pertaining to enrollment and staffing.

SACS BUDGET REPORT:

The SACS Budget Report is the official budget document, generated using the State's SACS financial reporting software. The report begins with the certification page and a summary of the Criteria and Standards, which appear in detail at the end of the budget document. The following is a summary of the significant financial sections of the report.

REVENUES

Overall, combined projected revenues at First Interim total \$37,698,632, up by \$347,396 from June's Adopted Budget. The increase is driven by the net effect of several factors. Although actual enrollment is down by 93 students, that loss of revenue has been offset by new revenues provided by the State's adopted budget, including a greater than expected increase in LCFF gap funding and Mandate Claims funding, as well as added revenues from local donations. More detail on variances in projected revenues from June's Adopted Budget to this First Interim Report are itemized in the 2014-15 First Interim Report – Budget Revisions document.

**MEMORANDUM: BACKGROUND INFORMATION
FOR 2014-15 FIRST INTERIM REPORT**

Page 3

EXPENDITURES

At First Interim, expenditures are projected to rise by \$2,012,295 above the Adopted Budget. Made possible by the upturn in funding provided by LCFF, expenses grow to continue restoration of programs, personnel, and employee compensation decimated by years of financial crisis. Most significant of the increases in expense is the 5% raise for all District employees, approved by the Board of Education on November 18, 2014. More detail on variances in projected expense from the Adopted Budget to the First Interim Report are itemized in the 2014-15 First Interim Report – Budget Revisions document.

OTHER FINANCING SOURCES/USES

As noted in the 2014-15 First Interim Report – Budget Revisions document, a transfer from the General Fund in the amount of \$42,153 was made to provide school year start up funds for the Child Nutrition Services program. At First Interim, Fund 210 also provides a \$300,000 loan in the form of a transfer from Measure R (Fund 213) to the General Fund (Fund 010) to cover the 2014-15 cost of the placement of relocatable classrooms for the newly created Oak Park Independent School campus on the Oak View High School property. Fund 213 will be repaid with interest by transfers from the General Fund occurring in 2015-16 and 2016-17.

GENERAL FUND ENDING BALANCE AND RESERVE FOR ECONOMIC UNCERTAINTIES

The District's legally mandated Reserve for Economic Uncertainties is maintained in the unrestricted balance of the General Fund (Fund 010), and in the Reserve Fund for Economic Uncertainties (Fund 170). As required by EC 33128.3, the First Interim Financial Report and Budget Revision provides for the statutory 3% level in 2014-15, 2015-16, and 2016-17. For 2014-15, the balance for Fund 170 is projected at \$386,388. When combined with the General Fund unrestricted balance of \$844,856, total unrestricted reserves equal \$1,231,244 or 3.21%.

MULTI-YEAR FINANCIAL PROJECTION

The multiyear financial projection required by AB 1200 appears in summary format following this memo and on Form MYPI of the SACS First Interim Budget Report. Both documents confirm that the District is able to meet its financial obligations and maintain the legally required Reserve for Economic Uncertainties in all three years of the projection as required.

SPECIAL FUNDS

In addition to the District's General Fund, the District has eight other special funds, set up in conformance with the requirements of the California State Accounting Manual. The following is a brief description of changes within each fund:

Fund 130 - Cafeteria Fund (Form 13I) – Employee salaries and related benefits are increased to reflect the 5% increase to the 2014-15 classified salary schedule. A transfer

**MEMORANDUM: BACKGROUND INFORMATION
FOR 2014-15 FIRST INTERIM REPORT**

Page 4

from the General Fund in the amount of \$42,153 was made to provide school year start up funds for the Child Nutrition Services program.

Fund 140 - Deferred Maintenance Fund (Form 14I) – There is no change to this fund from the Adopted Budget.

Fund 170 - Special Reserve Fund (Economic Uncertainties) (Form 17I) – There is no change to this fund from the Adopted Budget.

Fund 210 - Bond Building Funds (Incorporates 211, 212, and 213) (Form 21I) – Minor changes to bond-related salaries and Capital Outlay expenditures are made to account for current expenditures and encumbrances for Measure C6 (Equipment & Technology) and Measure R (Facility Maintenance & Repairs) projects. Fund 210 also provides a \$300,000 loan in the form of a transfer from Measure R (Fund 213) to the General Fund (Fund 010) to cover the 2014-15 cost of the placement of relocatable classrooms for the newly created Oak Park Independent School campus on the Oak View High School property. Fund 213 will be repaid with interest by transfers from the General Fund occurring in 2015-16 and 2016-17.

Fund 250 - Capital Facilities Fund (Developer Fees) (Form 25I) – There is no change to this fund from the Adopted Budget.

Fund 350 – County Schools Facility Fund (Form 35I) – There is no change to this fund from the Adopted Budget.

Fund 400 - Special Reserve Fund (Capital Outlay) (Form 40I) — There is no change to this fund from the Adopted Budget.

Fund 510 - Bond Interest and Redemption (Incorporates 511, 512, 513) (Form 51I) – Projected tax revenues necessary to repay bond debt decreases by \$289,855 based on the recommendation of the Ventura County Office of Education, who manages these funds on behalf of the District.

Fund 570 – Foundation Permanent Fund (Ruhle Memorial) (Form 57I) – The beginning balance is decreased by \$4.00, adjusted to reflect the 2013-14 Unaudited Actual amount.

SUMMARY OF CHANGES

In the pages following this memo are the First Interim Budget Revisions, itemizing the budget changes made to the 2014-15 Adopted Budget, a summary of the General Fund Multiyear Budget Projections, the Budget Assumptions used in preparing this First Interim Report, the BASC LCFF calculation form, and finally, the State's First Interim Report form.

2014-15 FIRST INTERIM REPORT - BUDGET REVISIONS

DESCRIPTION	2014-15 ADOPTED BUDGET	2014-15 1ST INTERIM ADJUSTMENTS
A) REVENUES		
1) LCFF Funding	27,162,376	27,162,376
2013-14 P-2 ADA reduction from 2nd Interim	(36,149)	(36,149)
Enrollment Growth, COLA, Target "Gap" Funding	3,357,256	3,357,256
Gap Funding Adjustment from 28.05% to 29.56%		178,175
Enrollment Shortfall as of 10.01.14 ((93 X 97%) X \$6,609)		(597,158)
2) Federal Revenues	875,034	875,034
Title I, Title IIA, Title III Revised Entitlement		74,236
3) Other State Revenues	972,651	972,651
Prior Year Mandate claims - One Time (\$66/ADA X 4,566)		301,398
4) Other Local Revenues	4,011,582	4,011,582
Measure C Parcel Tax	902,654	892,016
Friends of Oak Park Schools	105,832	113,040
VCSSFA W/Comp Dividend; SELPA Reimb; other misc		102,374
Donation - OPHS baseball field upgrade/artificial turf (Project 14-32F)		25,000
Donation - OPHS track resurfacing donation (Project 14-26F)		120,897
Donation - OPHS gymnasium seating (Project 14-30F)		72,747
PFA and additional Site Donations		73,157
5) Total Revenues	37,351,236	37,698,632
B) EXPENDITURES		
1) Certificated Salaries	17,392,626	17,392,626
Step and Column	294,965	294,965
Growth/OPIS reconfiguration FTE (1 BES; 2.14 OPIS at \$90,000 each)	282,600	282,600
OPIS 2.14 FTE not required (enrollment shortfall)		(192,600)
LCAP 1.0 FTE additional counselor	103,362	103,362
LCAP 3.0 FTE additional certificated elementary physical education teachers	275,433	275,433
LCAP 2.0 FTE additional Special Education teacher, psychologist/behaviorist	201,369	201,369
LCAP 0.5 FTE behaviorist expense moved to Classified		(51,000)
LCAP 1.0 FTE Teacher on Special Assignment (TOSA), Science	92,000	92,000
LCAP 1.0 FTE Teacher on Special Assignment (TOSA), Technology	90,000	90,000
LCAP 0.1 FTE teacher for math intervention	9,000	9,000
LCAP 1.0 FTE additional 0.5 behaviorist and 0.5 FTE psychologist	109,140	109,140
LCAP Special Education autism certification	2,200	2,200
LCAP Tech Lites instructional technology support	18,000	18,000
LCAP STEM cross-department meetings	5,000	5,000
LCAP Safe School Ambassadors	6,000	6,000
LCAP Peer Counseling Program	6,000	6,000
.3 FTE Teacher for OPHS additional math sections		27,000
5% Salary Raise		901,703
Benefits included with budgeted salaries moved to Benefits section		(114,284)
2) Classified Salaries	4,693,068	4,693,068
Step and Column	79,590	79,590
LCAP 0.94 FTE clerical support for Counselors	29,808	29,808
LCAP 1.4 FTE Instructional Aides to assist elementary physical education teachers	38,949	38,949
LCAP 0.1 FTE Human Resources staff assistant	4,260	4,260
LCAP Three training sessions for custodial staff	15,000	15,000
LCAP Interpreter services	2,000	2,000
LCAP Typing Boot Camp	4,500	4,500
LCAP Six temporary aides to assist EL instructional assistants administer CELDT	6,000	6,000
Additional campus supervision for safety, OHES 16.25 hr/wk		9,652
5% Salary Raise		237,928
LCAP 0.5 FTE behaviorist expense moved to Classified		51,000
Clerical subs		15,000
Computer Tech		27,112
Occupational Therapist		20,450
Subs, Overtime, other Classified		29,031
3) Employee Benefits	6,563,945	6,563,945
STRS employer contribution increase (estimated at 1.25%)	222,708	222,708
STRS employer contribution increase reduced to 8.88%		(111,354)
5% Salary Raise, associated statutory benefits		157,543
Health Benefits		168,849
Benefits included with budgeted salaries moved to Benefits section		114,284
Other benefit adjustments		123,669

2014-15 FIRST INTERIM REPORT - BUDGET REVISIONS

DESCRIPTION	2014-15 ADOPTED BUDGET	2014-15 1ST INTERIM ADJUSTMENTS
B) EXPENDITURES (Continued)		
4) Books & Supplies	1,083,265	1,083,265
LCAP elementary/secondary Math textbook adoptions; elementary bridge materials	205,000	205,000
Special Ed supplies, extended school year		1,344
Supplies budgets transferred to Repairs		(106,246)
Other supplies budget adjustments		15,469
5) Repairs, Field Trips, Services & Other Expenses	3,490,349	3,490,349
Utility rate increase	45,430	45,430
Kanan Shuttle - OPUSD portion	50,000	50,000
LCAP CCSS Professional Development	106,766	106,766
LCAP Additional support for technology, science, critical thinking, GATE	20,000	20,000
LCAP VCOE training for EL aides	2,000	2,000
LCAP Professional development for EL CCSS	10,000	10,000
Increase in Property & Liability Insurance Premiums		6,559
Increase in Tumbleweed contract		10,000
Increase in LVUSD Special Ed services contract		15,500
One-time expense - Recycling Stations		26,000
Supplies budgets transferred to Repairs		106,246
Other repairs and supplies budget adjustments		3,345
6) Capital Outlay	0	0
OPIS site reconfiguration (Project 14-28F) - 2014-15 portion	271,800	271,800
OPIS site reconfiguration (Project 14-28F) - balance		252,800
LCAP Chromebooks and iPads	26,625	26,625
LCAP Playground equipment	125,000	65,000
OPHS baseball field upgrade/artificial turf donation (Project 14-32F)		50,000
OPHS track resurfacing donation (Project 14-26F)		120,897
OPHS gymnasium seating donation (Project 14-30F)		72,747
Network Cabling (Project 14-27F)		46,039
Other capital expense budget adjustments		1,612
7) Other Outgo	419,000	419,000
Increase in Excess Costs		36,000
8) Direct Support/Indirect Cost	0	0
9) Total Expenditures	36,402,758	38,415,053
C) EXCESS (DEFICIENCY) REV v EXP	948,478	(716,421)
D) OTHER FINANCING SOURCES/USES		
1) Interfund Transfers In - Loan from Measure R for OPIS relocation/OHES DK	0	300,000
2) Interfund Transfers Out - to Cafeteria Fund	0	42,153
3) Other Sources/Use	0	0
4) Contributions	0	0
5) Total, Other Financing Sources/Uses	0	257,847
E) NET FUND INCREASE (DECREASE)	948,478	(458,574)
F) ENDING BALANCE		
1) Estimated Beginning Balance July 1	1,358,385	1,358,385
Addition to 2014-15 Beginning Balance		63,251
2) Estimated Ending Balance June 30	2,306,863	963,062
3) Components of Ending Balance		
a) Revolving Cash	2,000	2,000
b) Restricted	141,550	141,550
Reduction to Restricted Ending Balance		(25,344)
c) EconomicUncertainties		767,329
d) Unassigned/Unappropriated	2,163,313	77,527
G) AVAILABLE RESERVES (UNRESTRICTED)		
1) General Fund (Fund 010)		
a) Economic Uncertainties	0	767,329
b) Unassigned/Unappropriated	2,163,313	77,527
2) Special Reserve Fund (Fund 170)		
a) Economic Uncertainties	385,444	385,444
Addition to Fund 170 (Interest)		944
b) Undesignated/Unappropriated	0	0
3) Total Available Reserves (Amount)	2,548,757	1,231,244
Total Available Reserves (Percentage)	7.00%	3.21%
H) AMOUNT REQUIRED FOR 3% RESERVE FOR ECONOMIC UNCERTAINTIES	1,092,083	1,153,716

2014-15 FIRST INTERIM REPORT - GENERAL FUND MULTIYEAR PROJECTION

DESCRIPTION	FISCAL YEAR 2014-15	FISCAL YEAR 2015-16	FISCAL YEAR 2016-17
<u>A) REVENUES</u>			
1) LCFF Funding	30,064,500	31,562,047	32,870,293
2) Federal Revenues	949,270	949,270	949,270
3) Other State Revenues	1,274,049	972,651	972,651
4) Other Local Revenues	4,283,527	3,892,782	3,892,782
a) Measure D4 Parcel Tax	902,654	902,654	902,654
b) Friends of Oak Park Schools	105,832	105,832	105,832
c) Educatius/Explorius Education	118,800	118,800	118,800
5) Total Revenues	37,698,632	38,504,036	39,812,282
<u>B) EXPENDITURES</u>			
1) Certificated Salaries	19,458,514	19,762,134	19,997,032
2) Classified Salaries	5,263,348	5,407,615	5,488,730
3) Employee Benefits	7,239,644	7,562,441	7,599,648
4) Books & Supplies	1,198,832	1,214,319	1,459,677
5) Services & Other Expenses	3,892,195	4,043,547	4,143,383
6) Capital Outlay	907,520	30,000	30,000
7) Other Outgo	455,000	455,000	455,000
8) Direct Support/Indirect Cost	0	0	0
9) Other Adjustments	0	0	0
10) Total Expenditures	38,415,053	38,475,056	39,173,470
<u>C) EXCESS (DEFICIENCY) REV v EXP</u>			
	(716,421)	28,980	638,812
<u>D) OTHER FINANCING SOURCES/USES</u>			
1) Interfund Transfers In	300,000	0	0
2) Interfund Transfers Out	42,153	100,000	100,000
3) Other Sources	0	0	0
4) Other Uses	0	0	0
5) Contributions	0	0	0
6) Total, Other Financing Sources/Uses	257,847	(100,000)	(100,000)
<u>E) NET FUND INCREASE (DECREASE)</u>			
	(458,574)	(71,020)	538,812
<u>F) ENDING BALANCE</u>			
1) Beginning Balance July 1	1,421,636	963,062	892,042
2) Est. Ending Balance June 30	963,062	892,042	1,430,854
3) Components of Ending Balance			
a) Revolving Cash	2,000	2,000	2,000
b) Restricted	116,206	0	0
c) Economic Uncertainties	767,329	0	0
d) Unassigned/Unappropriated	77,527	890,042	1,428,854
<u>G) AVAILABLE RESERVES (UNRESTRICTED)</u>			
1) General Fund (Fund 010)			
a) Economic Uncertainties	767,329	0	0
b) Unassigned/Unappropriated	77,527	892,042	1,430,854
2) Special Reserve Fund (Fund 170)			
a) Economic Uncertainties	386,388	386,388	386,388
b) Undesignated/Unappropriated	0	0	0
3) Total Available Reserves (Amount)	1,231,244	1,278,430	1,817,242
Total Available Reserves (Percentage)	3.21%	3.32%	4.64%

2014-15 FIRST INTERIM REPORT - NOTES AND ASSUMPTIONS

Revenues

Local Control Funding Formula (LCFF)

LCFF Cola 0.85%; Target GAP funding rate 29.56%, up from Adopted
LCFF ADA estimated at 4536, down 91 from Adopted Budget of 4627; an increase of 35 ADA over 2013-14
Enrollment to ADA ratio slightly lower, based on CBEDS to Month 3 Actuals, is 96.57%
Result of increased GAP funding and lowered ADA is overall reduction of \$418,983 in LCFF funding

Federal Revenue

Title 1 funding increased since Adopted by \$71,969 for a total of \$153,061
IDEA funding reduced 12% from prior year; no change at 1st Interim

Other State Revenue

One-time prior year Mandates funded at \$66 per ADA for a total of \$301,398 since Adopted
Common Core funding was one-time, resulting in a difference of -\$847,000 in 2014-15 compared to 2013-14
Mandated Block Grant at \$28 per ADA for Grades K-8 ($\$28 \times 2868.61 = \$80,321$); and \$56 for Grades 9-12 ($\$56 \times 1632.32 = \$91,410$)
K-3 CSR now included in the LCFF calculation
Lottery at \$126 for unrestricted, and \$30 for the Prop 20 restricted portion

Local Revenue

Special Ed funding - COLA at 0.86% on State and Local portion, no growth
Donations assumed at prior year levels, less amounts for PE instructional assistants
Increased donations, offset by increased expense, for OPHS Turf, Track, and Pavillion Seating totaling \$291,801
Slight decrease in Parcel Tax receipts, slight increase in Friends donations, VCFSSA workers comp dividend, Selpa reimbursement, PFA and other site donations resulted in increased local revenues of \$172,101

Expenditures

Salaries & Benefits

5% salary raise for all employees, retro to July 1, \$1,297,174
OPHS additional math sections \$27,000; OHES additional campus supervision for safety \$9,652; clerical subs \$15,000; Computer Tech \$27,112; occupational therapist, subs, overtime, other classified \$49,481; plus associated statutory benefits
STRS rate estimated to increase by 1.25% at Adopted; rate increase was 0.62%, for a savings of \$111,354 at 1st Interim
Additional staffing for OPIS not needed, savings of \$192,600
Staffing for DK at 22:1; and K at 24:1 ratio; 2015-16 DK 22:1; K-1 24:1; 2016-17 DK 22:1; K-2 24:1
Other classroom staffing at current year ratios
Other staffing additions per LCAP were included in the Adopted budget and remain the same at 1st Interim
Step & Column estimated at approximately 1.5%
5 Retirees, attrition savings included
Certificated vacancies budgeted at C11, \$70,946, with Health Benefits at \$12,724 (dual coverage) at Adopted; any savings or additional expense have been included at 1st Interim based on actual hiring

Benefits

Workers Comp rate continues at 2.36%; Unemployment rate continues at 0.05%
STRS rate estimated to increase by 1.25% at Adopted; rate increase was 0.62%, for a savings of \$111,354 at 1st Interim; to 10.73% in 2015-16; and 12.58 in 2016-17
PERS rate estimated to increase from 11.771% to 12.6% in 2015-16; and 15% in 2016-17

Supplies, Services, Other Operating Expense, and Capital Outlay

Supplies and Services at prior year levels plus the additions noted below:
LCAP elementary & secondary Math textbook adoptions and elementary bridge materials estimated at \$205,000 in 2014-15
Utility rate increase estimated at 5% or approximately \$45,430
District support for the Kanan shuttle at \$50,000
Other professional development and support per LCAP
OPIS site reconfiguration (2014-15 portion) \$271,800; balance \$252,800
LCAP Chromebooks, iPads, and playground equipment \$151,625
Increase in: Property & Liability insurance premiums \$6,559; Tumbleweed contract \$10,000; LVUSD special ed services contract \$15,500. One-time expense for recycling stations \$26,000
Network cabling \$46,039 (Prop 30)
Increased expense for OPHS baseball field, track, and gymnasium seating projects, totaling \$291,801, offset by increased donations

Other Outgo

Excess Costs budgeted at prior year level at Adopted; increased at 1st Interim by \$36,000 for budget year and two subsequent years

Required Reserves

3.21% meets Required Reserve at 1st Interim

LCFF Calculator Universal Assumptions
Oak Park Unified - OAK PARK USD 1ST INTERIM

11/29/14

Projection Title: **OAK PARK USD 1ST INTERIM**

	2012-13	2013-14	2014-15	2015-16	2016-17
Annual COLA <i>(prefilled as calculated by the Department of Finance, DOF)</i>		1.57%	0.85%	2.19%	2.14%
LCFF Gap Closed Percentage <i>(prefilled as calculated by the Department of Finance, DOF)</i>		12.00169574%	29.56%	20.68%	25.48%
LCFF Gap Closed Percentage - May Revise <i>(prefilled as calculated by the Department of Finance, DOF)</i>		11.75%	28.06%	20.68%	25.48%
Statewide 90th percentile rate <i>(used in Economic Recovery Target, ERT, calculation only)</i>		\$ 12,921.15	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.0317%	21.9621%	21.9621%	21.9621%

PER ADA FUNDING LEVELS *(calculated at TARGET)*

Base Grants

Grades TK-3	\$	6,952	\$	7,012	\$	7,165	\$	7,318
Grades 4-6	\$	7,056	\$	7,116	\$	7,272	\$	7,428
Grades 7-8	\$	7,266	\$	7,328	\$	7,489	\$	7,649
Grades 9-12	\$	8,419	\$	8,491	\$	8,677	\$	8,862

Grade Span Adjustment

Grades TK-3	\$	724	\$	729	\$	745	\$	762
Grades 9-12	\$	219	\$	221	\$	226	\$	230

Supplemental Grant

		20.00%	20.00%	20.00%	20.00%			
Grades TK-3	\$	1,535	\$	1,548	\$	1,582	\$	1,616
Grades 4-6	\$	1,411	\$	1,423	\$	1,454	\$	1,486
Grades 7-8	\$	1,453	\$	1,466	\$	1,498	\$	1,530
Grades 9-12	\$	1,728	\$	1,742	\$	1,781	\$	1,818

Concentration Grant (>55% population)

		50.00%	50.00%	50.00%	50.00%			
Grades TK-3	\$	3,838	\$	3,871	\$	3,955	\$	4,040
Grades 4-6	\$	3,528	\$	3,558	\$	3,636	\$	3,714
Grades 7-8	\$	3,633	\$	3,664	\$	3,745	\$	3,825
Grades 9-12	\$	4,319	\$	4,356	\$	4,452	\$	4,546

NECESSARY SMALL SCHOOL SELECTION *(if applicable)*

NSS #1	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF

Created by: Barbara Dickerson, Director of Fiscal Services

Email: bdickerson@oakparkusd.org

Phone: 818.735.3215

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
OAK PARK USD 1ST INTERIM

Oak Park Unified
District

Enter CDS Code:	Enter Date:
73874	11/29/14

5 digit District code or 6+ digit School code (from the CDS code)

2012-13 REVENUE LIMIT DATA

Source: CDE 2012-13 Annual Exhibit

Line	CDE Exhibit	School District	Annual Certific.	Adjustments	12-13 RL DATA
A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	6,703.21		6,703.21
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA (AB851)	17.99		17.99
A-3	Sch District Revenue Limit	Revenue Limit ADA	4,377.89		4,377.89
A-21	Sch District ADA	Charter School Block Grant Offset ADA	-		-
B-5	Sch District Revenue Limit	Special Revenue Limit Adjustments	-		-
B-6	Sch District Revenue Limit	Miscellaneous Revenue Limit Adjustments	-		-
B-7	Sch District Revenue Limit	All Charter District Revenue Limit Adjustment	-		-
B-8	Sch District Revenue Limit	Class Size Penalty Adjustment	-		-
B-9	Sch District Revenue Limit	Center for Advance Research and Technology	-		-
C-1	Sch District Revenue Limit	RL Subject to the Deficits	29,424,674		29,424,674
D-1	Sch District Revenue Limit	Unemployment Insurance	223,274		223,274
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-		-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-		-
D-4	Sch District Revenue Limit	PERS Adjustment	25,128		25,128
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-		-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-		-
E-1	Sch District Revenue Limit	Total Revenue Limit	23,069,357		23,069,357
E-2	Sch District Revenue Limit	Local Revenue	8,900,032		8,900,032
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-		-
Necessary Small Schools					
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	17.99		17.99
D-3	Sch District ADA	Funded NSS ADA	-		-
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	-		-
Charter School All Types					
A-1	Charter Categorical Block Grant Funding - all types	Total Charter School ADA	-		-
Charter School - COE, EHS & SBC					
A-13	Charter Block Grant	Total General Purpose Entitlement	-		-
B-5 EHS	Charter Block Grant	Adjusted Total	-		-
B-3 COE		In Lieu of Property Taxes	-		-
Charter School - Unified					
D-1	Charter Block Grant	Total General Purpose Entitlement	-		-
E-5	Charter Block Grant	Adjusted Total In Lieu of Property Taxes	-		-
State Aid for Revenue Limit/Charter General Purpose Block Grant				-	14,169,325

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
OAK PARK USD 1ST INTERIM

Oak Park Unified
 District

Enter CDS Code:	Enter Date:
73874	11/29/14

5 digit District code or 6+ digit School code (from the CDS code)

Floor Funding per ADA

	District	Charter
Base Revenue Limit per ADA	6,703.21	
Meals/BTSA Add-on per ADA	17.99	
Total (before deficit)	6,721.20	
Floor BRL rate per ADA	5,224.25	
Charter Gen. Purpose		-
12-13 Charter ADA		-
Floor Charter GP rate per ADA		-
12-13 Other RL items (UI, PERS adj, Special PERS adj., Special Adj, Misc. Adj, etc.)	198,146	
12-13 ADA (includes NSS, excludes Charter BG offset)	4,377.89	
Floor Other BRL per ADA	45.26	

Minimum State Aid Funding per ADA

	District	Charter
12-13 Revenue Limit ADA excluding NSS ADA and Charter School Block Grant Offset ADA	4,377.89	
12-13 Base Revenue Limit per ADA including AB851 adjustments	6,721	
Subtotal	29,424,674	
12-13 Other RL Items subject to deficit	-	
Subtotal * Deficit	22,871,211	
12-13 Other RL Items not subject to deficit (UI, PERS adj., etc.)	198,146	
Total 12-13 RL / Charter Gen. Purpose	23,069,357	-
12-13 Total ADA (Revenue Limit and NSS, excluding Charter School Block Grant Offset ADA for districts)	4,377.89	-
Minimum State Aid Funding per ADA	5,269.51	-

BASIC AID DISTRICTS FAIR SHARE CALCULATION

		8.92%
CDE Schedule Re-Certified June 2013	2011-12 Fair Share taken in 2012-13	\$ -
CDE Schedule Cert. - Categ. Sub. (A-50)	2012-13 Fair Share taken in 2013-14	\$ -
(42238.03(a)(2)(B))	2012-13 RDA Asset Liquidation	\$ -
	2014-15 Fair Share reduction w RDA fix before Categorical limitation	\$ -
	2014-15 on Fair Share Reduction as limited by the lessor of Categoricals or 2012-13 Excess Taxes	\$ -

STATE FUNDING INCORPORATED INTO LCFF

District Name populates with CDS code
OAK PARK USD 1ST INTERIM

District

Oak Park Unified

Enter CDS Code:	Enter Date:
73874	11/29/14

5 digit District code or 6+ digit School code (from the CDS code)

CATEGORICAL FUNDING REPEALED WITH LCFF

Exhibit	Title	2012-13	
		Deficited	(if applicable) Undeficited
2012-13 Categorical Programs Entitlements Subsumed into LCFF			
A-1	Remedial Program	74,915	93,451
A-2	Retained and Recommended for Retention	638	796
A-3	Low STAR Score and At Risk of Retention	17,824	22,235
A-4	Core Academic Program	57,030	71,140
A-5	Regional Occupational Centers/Programs	-	-
A-6	County Offices of Education Fiscal Oversight	-	-
A-7	Middle and High School Counseling	109,056	136,040
A-8	Pupil Transportation	-	-
A-9	Small District/COE Bus Replacement	-	-
A-10	Gifted and Talented Education	25,118	31,333
A-11	Economic Impact Aid	50,984	50,984
A-12	Math and Reading Professional Development	14,029	17,500
A-13	Math and Reading Professional Development - English Learners	5,010	6,250
A-14	Administrator Training Program	2,425	3,025
A-15	Adult Education	-	-
A-16	Education Technology - California Technology Assistance Project	-	-
A-17	Education Technology - Statewide Education Technology Services	-	-
A-18	Deferred Maintenance	128,972	160,884
A-19	Instructional Materials Fund Realignment Program	205,103	255,852
A-20	Community Day School Additional Funding	-	-
A-21	Bilingual Teacher Training	-	-
A-22	Peer Assistance and Review	15,998	19,956
A-23	Reader Services for Blind Teachers	-	-
A-24	National Board Certification for Teachers	-	-
A-25	California School Age Families Education	-	-
A-26	California High School Exit Exam Intensive Instruction	7,895	9,848
A-27	Teacher Dismissal Apportionments	-	-
A-28	Community Based English Tutoring	-	-
A-29	School Safety and Violence Prevention	54,280	67,847
A-30	Class Size Reduction Grade 9	124,719	155,579
A-31	International Baccalaureate Diploma Program	-	-
A-32	Advance Placement Fee Reimbursement	-	-
A-33	Pupil Retention Block Grant	228,736	285,333
A-34	Teacher Credentialing Block Grant	-	-
A-35	Teacher Credentialing Block Grant Regional Support	-	-
A-36	Professional Development Block Grant	171,234	213,603
A-37	Targeted Instructional Improvement Block Grant	-	-
A-38	School and Library Improvement Block Grant	196,148	244,681
A-39	School Safety Competitive Block Grant	-	-
A-40	School Safety Competitive Block Grant (Prov 1)	-	-
A-41	Physical Education Teacher Incentive Program	29,350	36,612
A-42	Arts and Music Block Grant	52,949	66,050
A-43	Williams County Oversight	-	-
A-44	Valenzuela County Oversight	-	-
A-45	Certificated Staff Mentoring	-	-
A-46	Child Oral Health Assessments	1,354	1,689
A-47	Standards for Preparation and Licensing of Teachers	-	-
A-48	Community Day School Additional Funding for Mandatory Expelled Pupils	-	-
A-49	Class Size Reduction Grades K - 3	613,683	613,683
A-52	Charter School Categorical Block Grant	-	-
A-53	Charter School In-Lieu of Economic Impact Aid	-	-
A-54	New Charter Supplemental Categorical Block Grant	-	-

MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS

--	--

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Oak Park Unified - OAK PARK USD 1ST INTERIM

11/29/14

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.85%	2.19%	2.14%
GAP Funding rate	12.00%	29.56%	20.68%	25.48%
Estimated Property Taxes (with RDA)	\$ 8,831,286	\$ 9,053,955	\$ 9,053,955	\$ 9,053,955
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 8,831,286	\$ 9,053,955	\$ 9,053,955	\$ 9,053,955
Statewide 90th percentile rate	\$ 12,921.15	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	District Enrollment	COE Enrollment	Total Enrollment	District Unduplicated Pupil Count	COE Unduplicated Pupil Count	Total Unduplicated Pupil Count
2013-14	4,669	10	4,679	424	1	425
2014-15	4,697	10	4,707	422	1	423
2015-16	4,644	10	4,654	422	1	423
2016-17	4,625	10	4,635	422	1	423
2017-18	4,577	10	4,587	422	1	423

	Straight Unduplicated Pupil Percentage	Unduplicated Pupil Percentage (%)	
2013-14	9.0831%	9.0831%	1 yr average
2014-15	8.9866%	9.0347%	2 yr modified average
2015-16		9.0527%	3 yr modified average
2016-17		9.0669%	3 yr rolling avg
2017-18		9.1453%	3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

Enter ADA. Calculator will use greater of total current or prior year ADA. **For Unified Districts that received Charter School General Purpose BG offset: enter ONLY the District's ADA, not the Charter School's ADA.**

Enter Regular ADA by grade span. Enter 'Ungraded' ADA EITHER by grade span OR on the Ungraded rows

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades TK-3		1,055.45	1,075.40	1,077.00	1,022.00	1,033.00
Grades 4-6	P-2	978.94	999.96	1,032.00	1,023.00	993.00
Grades 7-8	(Annual for SDC ext. year)	748.18	792.21	774.00	786.00	786.00
Grades 9-12		1,573.67	1,631.14	1,651.00	1,651.00	1,651.00
Ungraded (enter here OR in spans above)		14.73				

NPS, NPS-LCI, CDS:

TK-3					
4-6	Annual	1.04	1.04	1.04	1.04
7-8					
9-12		1.18	1.18	1.18	1.18

COE operated (Community School, Special Ed):

TK-3		2.43	2.43	2.43	2.43
4-6	P-2 / Annual	1.35	1.35	1.35	1.35
7-8		-	-	-	-
9-12		8.77	8.77	8.77	8.77

TOTAL		4,513.48	4,548.77	4,496.77	4,477.77
--------------	--	----------	----------	----------	----------

CHARTER ADA ADJUSTMENT

ADA transfer from District to Charter between FY	2013-14	2014-15	2015-16	2016-17
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				

ADA transfer from Charter to District between FY				
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				

Difference (if diff. < 0, no adj. to PY ADA)		-	-	-	-
--	--	---	---	---	---

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Oak Park Unified - OAK PARK USD 1ST INTERIM

11/29/14

LCFF ADA

Calculator will use greater of total current or prior year ADA where appropriate

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	1,055.45	1,075.40	-	2.43	-	1,077.83
Grades 4-6	978.94	999.96	-	2.39	-	1,002.35
Grades 7-8	748.18	792.21	-	-	-	792.21
Grades 9-12	1,573.67	1,631.14	-	9.95	-	1,641.09
Ungraded	14.73					
SUBTOTAL	4,370.97	4,498.71				
		127.74				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	4,370.97	4,498.71	-	14.77	-	4,513.48
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,075.40	1,077.00	-	2.43		1,079.43
Grades 4-6	999.96	1,032.00	-	2.39		1,034.39
Grades 7-8	792.21	774.00	-	-		774.00
Grades 9-12	1,631.14	1,651.00	-	9.95		1,660.95
SUBTOTAL	4,498.71	4,534.00				
		35.29				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	4,498.71	4,534.00	-	14.77		4,548.77
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,077.00	1,022.00	-	2.43		1,079.43
Grades 4-6	1,032.00	1,023.00	-	2.39		1,034.39
Grades 7-8	774.00	786.00	-	-		774.00
Grades 9-12	1,651.00	1,651.00	-	9.95		1,660.95
SUBTOTAL	4,534.00	4,482.00				
		(52.00)				
Declining or Increasing ADA		Decline				
NSS	-	-				
TOTAL ADA	4,534.00	4,482.00	-	14.77		4,548.77

**School District Data Elements required to calculate the LCFF
for 2013-14 through 2016-17**

Oak Park Unified - OAK PARK USD 1ST INTERIM

11/29/14

Grade Span	2016-17		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2015-16 P2	2016-17 P2			
Grades TK-3	1,022.00	1,033.00	-	2.43	1,024.43
Grades 4-6	1,023.00	993.00	-	2.39	1,025.39
Grades 7-8	786.00	786.00	-	-	786.00
Grades 9-12	1,651.00	1,651.00	-	9.95	1,660.95
SUBTOTAL	4,482.00	4,463.00			
		(19.00)			
Declining or Increasing ADA		Decline			
NSS					
TOTAL ADA	4,482.00	4,463.00	-	14.77	4,496.77

LOCAL GOVERNOR FUNDING FORMULA	2013-14				2014-15				2015-16				2016-17			
	ADA	Base	Gr. 5-12	9.03% Consn	ADA	Base	Gr. 5-12	9.03% Consn	ADA	Base	Gr. 5-12	9.03% Consn	ADA	Base	Gr. 5-12	9.03% Consn
Unpublished as % of Enrollment	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132
Grades K-3	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132
Grades 4-6	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132
Grades 7-8	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132
Grades 9-12	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132
Subject RES	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132
MSJ Allowance	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132	1,024.43	7,064	724	132
TOTAL BASE	4,513.48	31,118,151	1,187,744	663,856	4,513.48	31,118,151	1,187,744	663,856	4,513.48	31,118,151	1,187,744	663,856	4,513.48	31,118,151	1,187,744	663,856
Targeted Instructional Improvement Basic Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Targeted Instructional Improvement Other Grant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Small School District Base Reimbursement Program	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL GOVERNOR FUNDING FORMULA (LOGFF) TARGET	4,513.48	31,118,151	1,187,744	663,856	4,513.48	31,118,151	1,187,744	663,856	4,513.48	31,118,151	1,187,744	663,856	4,513.48	31,118,151	1,187,744	663,856
LOGFF BASE RECEIPT TARGET (PMT) TARGET	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744
CALCULATED LOGFF FLOOR	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744
Current year Funded ADA Sites Base per ADA	12.13	15.16	15.16	15.16	12.13	15.16	15.16	15.16	12.13	15.16	15.16	15.16	12.13	15.16	15.16	15.16
Current year Funded ADA Sites Other R. per ADA	5,224.25	4,548.77	4,548.77	4,548.77	5,224.25	4,548.77	4,548.77	4,548.77	5,224.25	4,548.77	4,548.77	4,548.77	5,224.25	4,548.77	4,548.77	4,548.77
Necessary Small School Allowance at 12-13 rates	45.26	4,548.77	4,548.77	4,548.77	45.26	4,548.77	4,548.77	4,548.77	45.26	4,548.77	4,548.77	4,548.77	45.26	4,548.77	4,548.77	4,548.77
2012-13 Charter Schools	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
2012-13 Charter Schools & Supplemental BG/12-13 ADA * cy ADA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Less Full State Reduction	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
New Charter District PY rate * cy ADA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repealed in 2014-15, prior year LOGFF rate funding per ADA * cy ADA	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
LOCAL GOVERNOR FUNDING FORMULA (LOGFF) FLOOR	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744	1,187,744

	2013/14	2014/15	2015/16	2016-17
LOCAL CONTROL FUNDING FORMULA				
CALCULATE LEFF PHASE-IN ENTITLEMENT				
LOCAL CONTROL FUNDING FORMULA TARGET	35,916,804	36,506,600	37,307,759	37,676,549
LOCAL CONTROL FUNDING FORMULA FLOOR	(5,771,278)	(5,780,045)	(5,783,711)	(5,786,247)
LEFF Need (Leff Floor - Formula Target)	41,688,082	42,286,645	43,091,470	43,462,796
Current Year Gap Funding	12.00%	23.56%	20.68%	25.46%
ECONOMIC RECOVERY PAYMENT				
LEFF Entitlement before Minimum State Aid provision	27,165,150	30,064,048	31,562,047	32,676,293
CALCULATE STATE AID				
Leffian Entitlement	27,165,150	30,064,048	31,562,047	32,676,293
Leffian Floor (including ADA)	(8,831,286)	(9,053,953)	(9,053,953)	(9,053,953)
Gross State Aid	18,333,864	21,010,095	22,508,094	23,622,346
CALCULATE MINIMUM STATE AID				
2012-13 RI/Charter Gen BG adjusted for ADA	N/A	N/A	N/A	N/A
2012-13 ISS Allowance	4,313.48	5,269.51	5,269.51	5,269.51
Less Current Year Property Taxes (in lieu)	(8,831,286)	(8,831,286)	(8,831,286)	(8,831,286)
Subtotal State Aid for Historical RI/Charter General BG	14,169,325	14,169,325	14,169,325	14,169,325
Charter Categorical Block Grant adjusted for ADA	2,187,450	2,187,450	2,187,450	2,187,450
Minimum State Aid Guarantee	16,356,775	17,103,284	17,103,284	16,829,269
CHARTER SCHOOL MINIMUM STATE AID OFFSET (Effective 2014-15)				
Local Control Funding Formula Floor plus Funded Gap	-	-	-	-
Minimum State Aid plus Property Taxes including ADA	-	-	-	-
Offset	-	-	-	-
Minimum State Aid Prior to Offset	-	-	-	-
Total Minimum State Aid with Offset	-	-	-	-
TOTAL STATE AID	18,333,864	21,010,095	22,508,094	23,622,346
Additional State Aid (Additional SA)				
LEFF Phase-In Entitlement Before COE Transfer, Choice & Charter Supplemental)	27,165,150	30,064,048	31,562,047	32,676,293
CHANGE OVER PRIOR YEAR	7.56%	10.67%	4.98%	4.14%
LEFF Entitlement PER ADA	5,769	2,838,879	1,497,999	1,308,246
PER ADA CHANGE OVER PRIOR YEAR	4.13%	9.80%	4.97%	5.35%
LEFF SOURCES INCLUDING EXCESS TAXES				
State Aid	16,356,775	17,103,284	17,103,284	16,829,269
Property Taxes net of in-lieu	1,977,089	1,977,089	1,977,089	1,977,089
Choice Lines	(64,786)	(64,786)	(64,786)	(64,786)
Charter	0.00%	0.00%	0.00%	0.00%
LEFF per COE, Choice, Supp.	1,908,343	1,908,343	1,908,343	1,908,343
Additional State Aid (Additional SA)				
LEFF Phase-In Entitlement Before COE Transfer, Choice & Charter Supplemental)	27,165,150	30,064,048	31,562,047	32,676,293
CHANGE OVER PRIOR YEAR	7.56%	10.67%	4.98%	4.14%
LEFF Entitlement PER ADA	6,019	2,838,879	1,497,999	1,308,246
PER ADA CHANGE OVER PRIOR YEAR	4.13%	9.80%	4.97%	5.35%
LEFF SOURCES INCLUDING EXCESS TAXES				
State Aid	16,356,775	17,103,284	17,103,284	16,829,269
Property Taxes net of in-lieu	1,977,089	1,977,089	1,977,089	1,977,089
Choice Lines	(64,786)	(64,786)	(64,786)	(64,786)
Charter	0.00%	0.00%	0.00%	0.00%
LEFF per COE, Choice, Supp.	1,908,343	1,908,343	1,908,343	1,908,343

Oak Park Unified - OAK PARK USD 1ST INTERIM

11/29/14

PROPOSITION 30 - EPA

EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.0317%	21.9621%	21.9621%	21.9621%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	23,069,357	23,783,828	23,969,789	23,969,789	23,695,775
CY Adjusted NSS Allowance		-	-	-	-
Total	23,069,357	23,783,828	23,969,789	23,969,789	23,695,775
Less Property Taxes/In-Lieu	8,900,032	8,831,286	9,053,955	9,053,955	9,053,955
Gross State Aid for Purposes of EPA	14,169,325	14,952,542	14,915,834	14,915,834	14,641,820
EPA Entitlement					
Proportionate Share*	4,963,718	5,002,143	5,264,269	5,264,269	5,204,090
Min EPA \$200/ADA	875,578	902,696	909,754	909,754	899,354
EPA Allocation	4,963,718	5,002,143	5,264,269	5,264,269	5,204,090
Application of EPA					
Phase-In Entitlement	23,069,357	27,165,150	30,064,048	31,562,047	32,870,293
Less Property Taxes/In-Lieu	8,900,032	8,831,286	9,053,955	9,053,955	9,053,955
Gross State Aid	14,169,325	18,333,864	21,010,093	22,508,092	23,816,338
Less EPA Allocation	4,963,718	5,002,143	5,264,269	5,264,269	5,204,090
Net State Aid	9,205,607	13,331,721	15,745,824	17,243,823	18,612,248
Minimum State Aid					
Adjusted Total Revenue Limit	23,069,357	23,783,828	23,969,789	23,969,789	23,695,774
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	8,900,032	8,831,286	9,053,955	9,053,955	9,053,955
Less EPA Allocation	4,963,718	5,002,143	5,264,269	5,264,269	5,204,090
Revenue Limit Minimum State Aid	9,205,607	9,950,399	9,651,565	9,651,565	9,437,729
Categorical Minimum State Aid	2,187,450	2,187,450	2,187,450	2,187,450	2,187,450
Minimum State Aid Guarantee	11,393,057	12,137,849	11,839,015	11,839,015	11,625,179
Charter School Minimum State Aid Offset (effective 2014-15)	-	-	-	-	-
LCFF State Aid	11,393,057	13,331,721	15,745,824	17,243,823	18,612,248
EPA in Excess to LCFF Funding	-	-	0	0	0

*EPA proportionate share is based on the adjusted revenue limit in the Floor calculation

**Minimum Proportionality Percentage (MPP):
Summary Supplemental & Concentration Grant**

	2013-14	2014-15	2015-16**	2016-17**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		647,945	663,459	671,086
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		182,269	182,269	182,269
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	181,182 TRUE			
3. Difference [1] less [2]		465,676	481,190	488,817
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		137,654	99,510	124,551
GAP funding rate		29.56%	20.68%	25.48%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		319,923	281,779	306,820
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		29,744,125	31,280,268	32,563,473
LCFF Phase-In Entitlement		30,064,048	31,562,047	32,870,293
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		1.08%	0.90%	0.94%

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year. If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.

**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 319,923	\$ 281,779	\$ 306,820
Current year Minimum Proportionality Percentage (MPP)	1.08%	0.90%	0.94%

LCFF Calculator Universal Assumptions
Oak Park Unified - OAK PARK USD 1ST INTERIM

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 35,918,804	\$ 36,506,600	\$ 37,307,759	\$ 37,678,549
Floor	25,971,278	27,360,445	30,064,048	31,226,247
Current Year Gap Funding	1,193,872	2,703,603	1,497,999	1,644,046
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 27,165,150	\$ 30,064,048	\$ 31,562,047	\$ 32,870,293

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 9,205,607	\$ 13,331,721	\$ 15,745,824	\$ 17,243,823	\$ 18,612,248
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	2,187,450	-	-	-	-
8012 - EPA	4,963,718	5,002,143	5,264,269	5,264,269	5,204,090
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes		8,831,286	9,053,955	9,053,955	9,053,955
8096 - In-Lieu of Property Taxes		-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>8,900,032</i>	<i>8,831,286</i>	<i>9,053,955</i>	<i>9,053,955</i>	<i>9,053,955</i>
TOTAL FUNDING	\$ 25,256,807	\$ 27,165,150	\$ 30,064,048	\$ 31,562,047	\$ 32,870,293
<i>Excess Taxes</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>EPA in excess to LCFF Funding</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant				
	2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 319,923	\$ 281,779	\$ 306,820	\$ 306,820
Current year Minimum Proportionality Percentage (MPP)	1.08%	0.90%	0.94%	0.94%

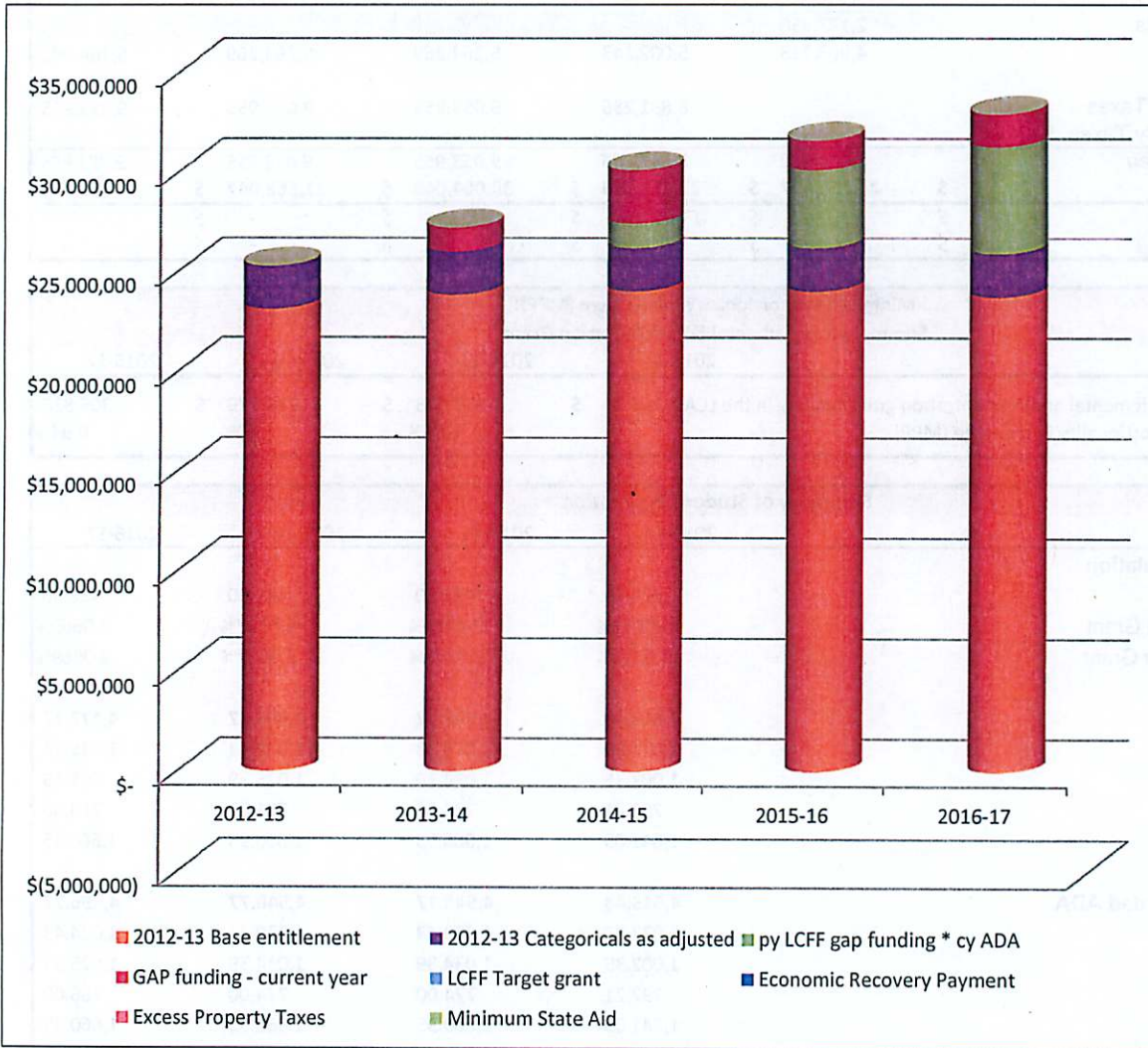
Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	424.00	422.00	422.00	422.00
Rolling %, Supplemental Grant	9.0831%	9.0347%	9.0527%	9.0669%
Rolling %, Concentration Grant	9.0831%	9.0347%	9.0527%	9.0669%
Total Actual ADA				
	4,513.48	4,548.77	4,496.77	4,477.77
Grades TK-3	1,077.83	1,079.43	1,024.43	1,035.43
Grades 4-6	1,002.35	1,034.39	1,025.39	995.39
Grades 7-8	792.21	774.00	786.00	786.00
Grades 9-12	1,641.09	1,660.95	1,660.95	1,660.95
Total Adjusted Base Funded ADA				
	4,513.48	4,548.77	4,548.77	4,496.77
Grades TK-3	1,077.83	1,079.43	1,079.43	1,024.43
Grades 4-6	1,002.35	1,034.39	1,034.39	1,025.39
Grades 7-8	792.21	774.00	774.00	786.00
Grades 9-12	1,641.09	1,660.95	1,660.95	1,660.95
Necessary Small Schools	-	-	-	-

Oak Park Unified - OAK PARK USD 1ST INTERIM

11/29/14

LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ 0	\$ (0)	\$ (0)	\$ (0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,193,872	\$ 2,703,603	\$ 1,497,999	\$ 1,644,046
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,203,206	\$ 3,906,809	\$ 5,343,022
2012-13 Categoricals as adjusted	\$ 2,187,450	\$ 2,187,450	\$ 2,187,450	\$ 2,187,450	\$ 2,187,450
2012-13 Base entitlement	\$ 23,069,357	\$ 23,783,828	\$ 23,969,789	\$ 23,969,789	\$ 23,695,775
Total General Purpose Funding	\$ 25,256,807	\$ 27,165,150	\$ 30,064,048	\$ 31,562,047	\$ 32,870,293
Calculator tab: Recap total LCFF	\$ 25,256,807	\$ 27,165,150	\$ 30,064,048	\$ 31,562,047	\$ 32,870,293
Proof	TRUE	TRUE	TRUE	TRUE	TRUE

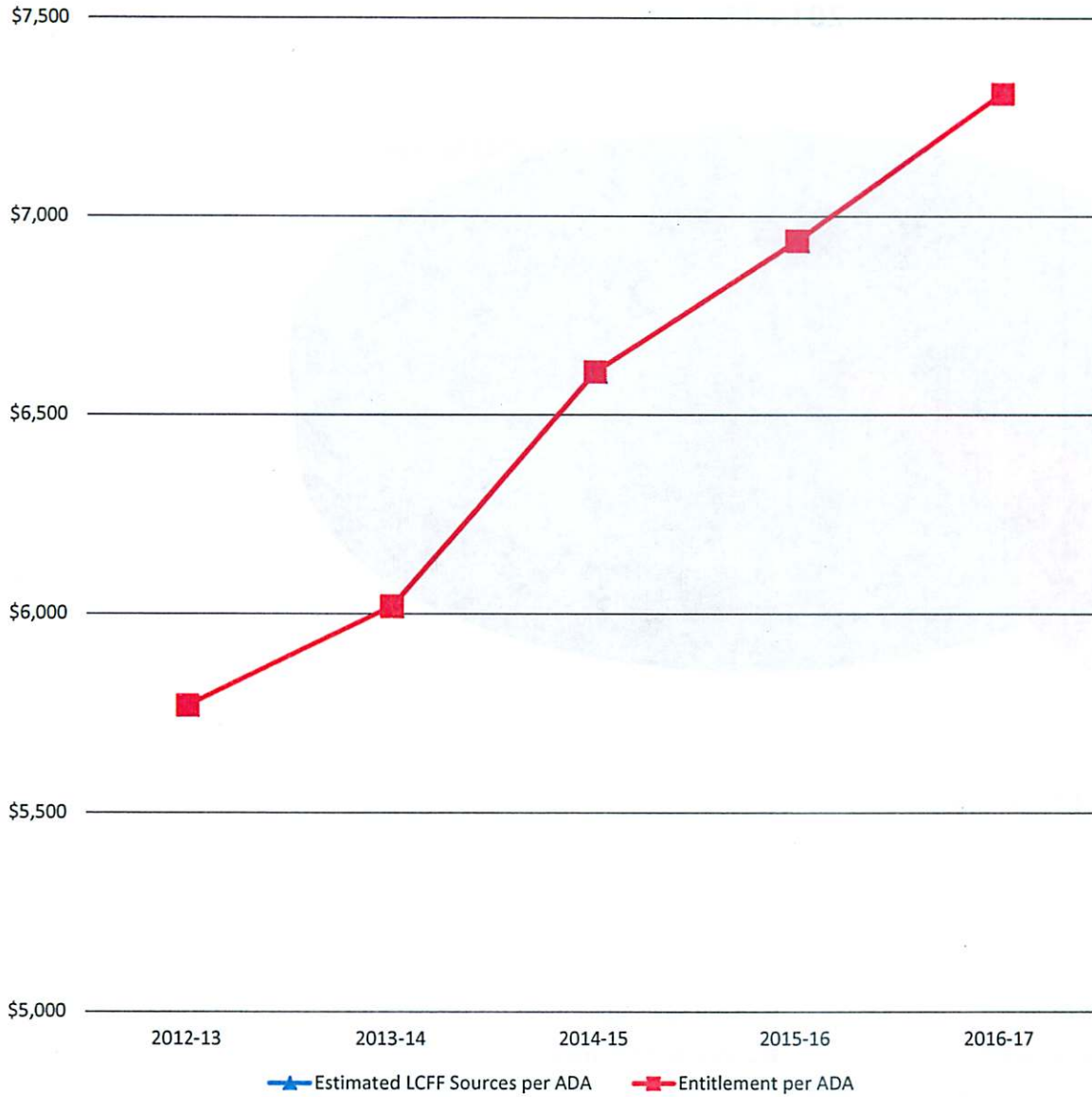


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

LOCAL CONTROL FUNDING FORMULA

LCFF Entitlement per ADA

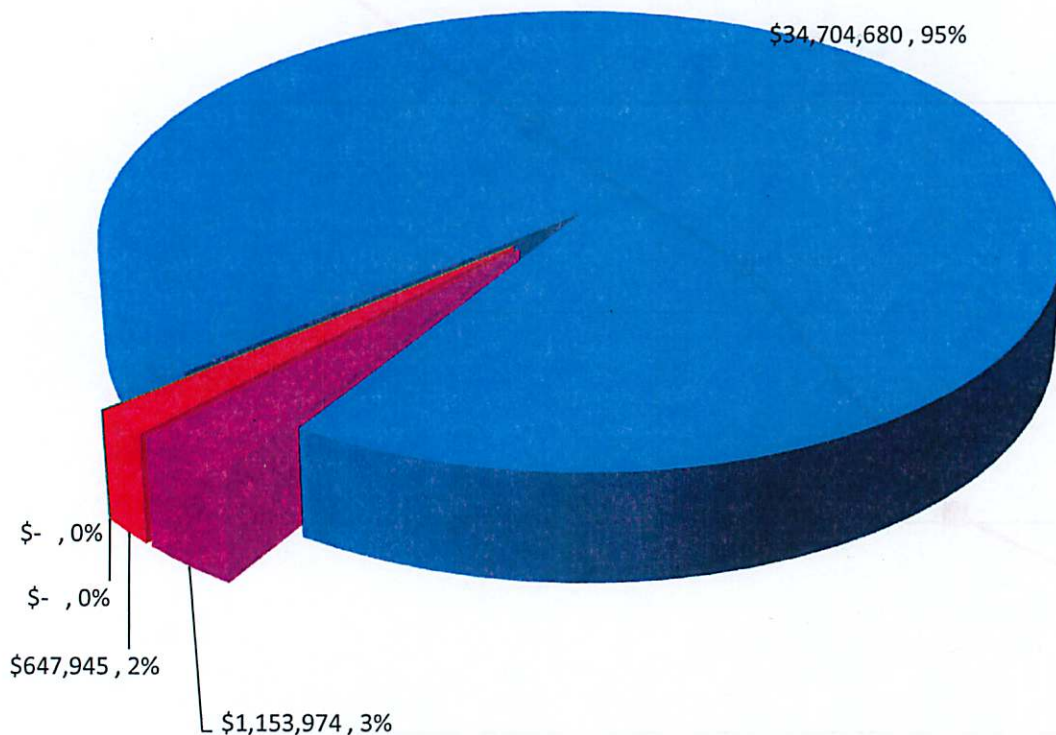
	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	4,377.89	4,513.48	4,548.77	4,548.77	4,496.77
Estimated LCFF Sources per ADA	\$ 5,769.17	\$ 6,018.67	\$ 6,609.27	\$ 6,938.59	\$ 7,309.76
Net Change per ADA		\$ 249.50	\$ 590.60	\$ 329.32	\$ 371.17
Net Percent Change		4.32%	9.81%	4.98%	5.35%
Estimated LCFF Entitlement per ADA	\$ 5,769.17	\$ 6,018.67	\$ 6,609.27	\$ 6,938.59	\$ 7,309.76
Net Change per ADA		\$ 249.50	\$ 590.60	\$ 329.32	\$ 371.17
Net Percent Change		4.32%	9.81%	4.98%	5.35%



Components of LCFF Target Entitlement

	2014-15
Base Grant	\$ 34,704,680
Grade Span Adjustment	\$ 1,153,974
Supplemental Grant	\$ 647,945
Concentration Grant	\$ -
Add-ons (TIIBG & Transportation)	\$ -
Total	\$ 36,506,599

2014-15



- Base Grant
- Supplemental Grant
- Add-ons (TIIBG & Transportation)
- Grade Span Adjustment
- Concentration Grant

Oak Park Unified - OAK PARK USD 1ST INTERIM

11/29/14

LOCAL CONTROL FUNDING FORMULA

Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	
Target	\$ 35,918,804	\$ 36,506,600	\$ 37,307,759	\$ 37,678,549	
Floor	25,971,278	27,360,445	30,064,048	31,226,247	
CY Gap Funding	1,193,872	2,703,603	1,497,999	1,644,046	
ERT	-	-	-	-	
Minimum State Aid	-	-	-	-	
Total Phase-In Entitlement	\$ 27,165,150	\$ 30,064,048	\$ 31,562,047	\$ 32,870,293	

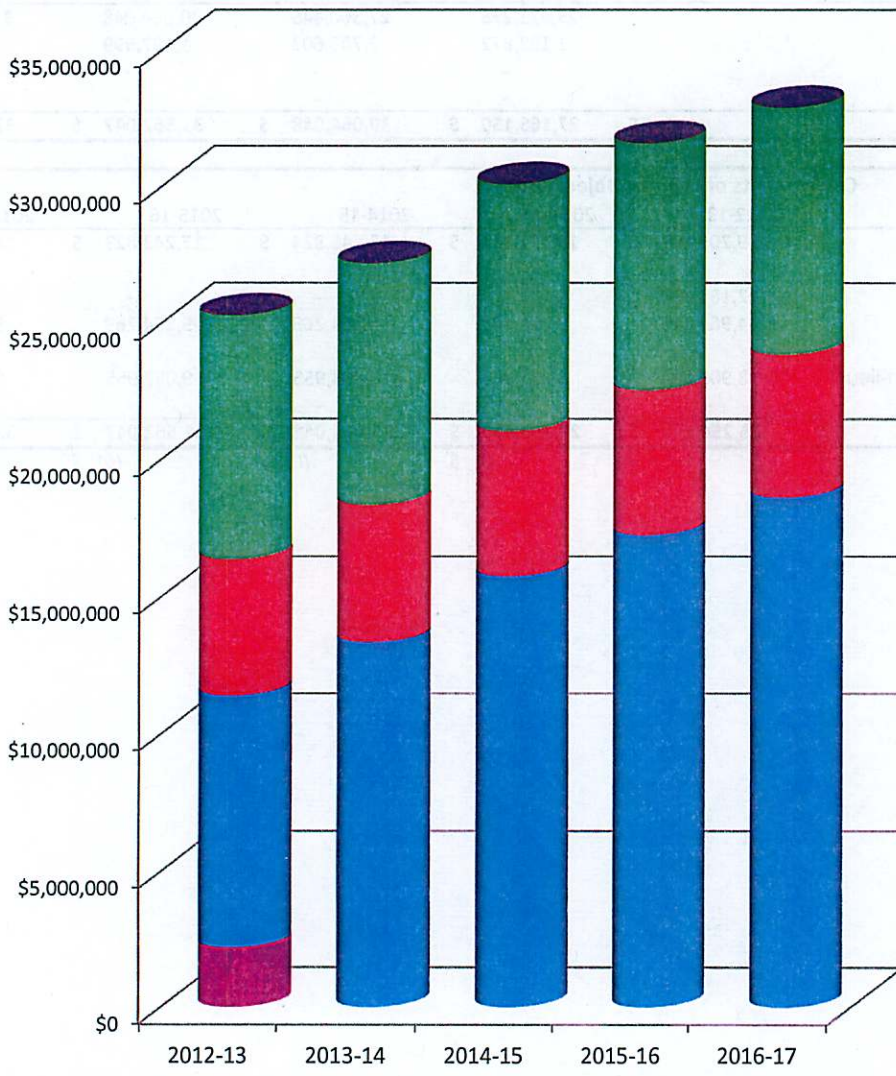
Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 9,205,607	\$ 13,331,721	\$ 15,745,824	\$ 17,243,823	\$ 18,612,248
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	2,187,450	-	-	-	-
8012 - EPA	4,963,718	5,002,143	5,264,269	5,264,269	5,204,090
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	8,900,032	8,831,286	9,053,955	9,053,955	9,053,955
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
TOTAL FUNDING	\$ 25,256,807	\$ 27,165,150	\$ 30,064,048	\$ 31,562,047	\$ 32,870,293
<i>Excess Taxes</i>	\$ -	\$ 0	\$ (0)	\$ (0)	\$ (0)

Oak Park Unified - OAK PARK USD 1ST INTERIM

11/29/14

LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding \$ - \$ (0) \$ 0 \$ 0 \$ 0



- 8096 - Charter's In-Lieu Taxes
- 8012 - EPA
- 8311 & 8590 - Categoricals
- 8021 to 8048 - Property Taxes net of in-lieu
- 8011 - State Aid

LCFF Entitlement	\$ 25,256,807	\$ 27,165,150	\$ 30,064,048	\$ 31,562,047	\$ 32,870,293
Excess Taxes	-	0	(0)	(0)	(0)
Minimum EPA	-	-	0	0	0
Proof Total all Sources	\$ 25,256,807	\$ 27,165,150	\$ 30,064,048	\$ 31,562,047	\$ 32,870,293
	TRUE	TRUE	TRUE	TRUE	TRUE

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: _____ Date: _____
District Superintendent or Designee

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 09, 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: Martin Klauss Telephone: 818.735.3254
Title: Assistant Superintendent, Business Service E-mail: mklauss@oakparkusd.org

Criteria and Standards Review Summary

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

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

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

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

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

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

G = General Ledger Data; S = Supplemental Data

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

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
A. REVENUES								
1) LCFF Sources		8010-8099	30,483,483.00	30,483,483.00	5,770,970.02	30,064,500.00	(418,983.00)	-1.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	763,286.00	763,286.00	856.68	1,064,684.00	301,398.00	39.5%
4) Other Local Revenue		8600-8799	3,010,505.00	3,010,505.00	630,120.47	3,401,250.00	390,745.00	13.0%
5) TOTAL, REVENUES			34,257,274.00	34,257,274.00	6,401,947.17	34,530,434.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,833,763.00	16,833,763.00	4,515,932.95	17,652,679.00	(818,916.00)	-4.9%
2) Classified Salaries		2000-2999	3,445,430.00	3,445,430.00	931,684.99	3,731,070.00	(285,640.00)	-8.3%
3) Employee Benefits		3000-3999	6,193,772.00	6,193,772.00	1,380,836.00	6,269,575.00	(75,803.00)	-1.2%
4) Books and Supplies		4000-4999	740,326.00	740,326.00	242,550.53	753,937.00	(13,611.00)	-1.8%
5) Services and Other Operating Expenditures		5000-5999	2,731,973.00	2,731,973.00	974,403.88	2,664,805.00	67,168.00	2.5%
6) Capital Outlay		6000-6999	271,800.00	271,800.00	382,009.33	834,856.00	(563,056.00)	-207.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	26,219.71	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(209,937.00)	(209,937.00)	0.00	(214,842.00)	4,905.00	-2.3%
9) TOTAL, EXPENDITURES			30,007,127.00	30,007,127.00	8,453,637.39	31,692,080.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,250,147.00	4,250,147.00	(2,051,690.22)	2,838,354.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	300,000.00	300,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	42,153.00	(42,153.00)	New
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,715,799.00)	(2,715,799.00)	0.00	(2,918,175.00)	(202,376.00)	7.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,715,799.00)	(2,715,799.00)	0.00	(2,660,328.00)		

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,534,348.00	1,534,348.00	(2,051,690.22)	178,026.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	630,965.00	668,830.00		668,830.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			630,965.00	668,830.00		668,830.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			630,965.00	668,830.00		668,830.00		
2) Ending Balance, June 30 (E + F1e)			2,165,313.00	2,203,178.00		846,856.00		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		767,329.00		
Unassigned/Unappropriated Amount			2,165,313.00	2,203,178.00		79,527.00		

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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	17,119,491.00	17,119,491.00	4,379,848.00	15,746,276.00	(1,373,215.00)	-8.0%
Education Protection Account State Aid - Current Year		8012	4,446,627.00	4,446,627.00	1,305,043.00	5,264,269.00	817,642.00	18.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	81,044.00	81,044.00	0.00	79,132.00	(1,912.00)	-2.4%
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	9,071,474.00	9,071,474.00	0.00	9,173,298.00	101,824.00	1.1%
Unsecured Roll Taxes		8042	327,260.00	327,260.00	0.00	356,088.00	28,828.00	8.8%
Prior Years' Taxes		8043	26,918.00	26,918.00	9,758.13	21,577.00	(5,341.00)	-19.8%
Supplemental Taxes		8044	70,537.00	70,537.00	76,106.86	100,123.00	29,586.00	41.9%
Education Revenue Augmentation Fund (ERAF)		8045	(659,868.00)	(659,868.00)	214.03	(676,263.00)	(16,395.00)	2.5%
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			30,483,483.00	30,483,483.00	5,770,970.02	30,064,500.00	(418,983.00)	-1.4%
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	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			30,483,483.00	30,483,483.00	5,770,970.02	30,064,500.00	(418,983.00)	-1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	171,731.00	171,731.00	0.00	473,129.00	301,398.00	175.5%
Lottery - Unrestricted and Instructional Materials		8560	591,555.00	591,555.00	(1,378.16)	591,555.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	0.00	0.00	2,234.84	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			763,286.00	763,286.00	856.68	1,064,684.00	301,398.00	39.5%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	902,654.00	902,654.00	20,532.66	892,016.00	(10,638.00)	-1.2%
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	56,800.00	56,800.00	1,244.00	56,800.00	0.00	0.0%
Interest								
		8660	35,900.00	35,900.00	6,138.26	35,900.00	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%
Fees and Contracts								
Adult Education Fees								
		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students								
		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals								
		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services								
		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees								
		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts								
		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment								
		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources								
		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue								
		8699	2,015,151.00	2,015,151.00	602,205.55	2,416,534.00	401,383.00	19.9%
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						
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%
TOTAL, OTHER LOCAL REVENUE			3,010,505.00	3,010,505.00	630,120.47	3,401,250.00	390,745.00	13.0%
TOTAL, REVENUES			34,257,274.00	34,257,274.00	6,401,947.17	34,530,434.00	273,160.00	0.8%

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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)
Certificated Teachers' Salaries		1100	14,105,465.00	14,105,465.00	3,687,461.63	14,815,316.00	(709,851.00)	-5.0%
Certificated Pupil Support Salaries		1200	1,170,630.00	1,170,630.00	310,630.36	1,190,775.00	(20,145.00)	-1.7%
Certificated Supervisors' and Administrators' Salaries		1300	1,557,668.00	1,557,668.00	516,622.40	1,645,369.00	(87,701.00)	-5.6%
Other Certificated Salaries		1900	0.00	0.00	1,218.56	1,219.00	(1,219.00)	New
TOTAL, CERTIFICATED SALARIES			16,833,763.00	16,833,763.00	4,515,932.95	17,652,679.00	(818,916.00)	-4.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	835,026.00	835,026.00	154,288.27	837,450.00	(2,424.00)	-0.3%
Classified Support Salaries		2200	871,535.00	871,535.00	279,512.14	1,027,232.00	(155,697.00)	-17.9%
Classified Supervisors' and Administrators' Salaries		2300	137,898.00	137,898.00	46,083.55	145,906.00	(8,008.00)	-5.8%
Clerical, Technical and Office Salaries		2400	1,272,205.00	1,272,205.00	370,032.91	1,354,686.00	(82,481.00)	-6.5%
Other Classified Salaries		2900	328,766.00	328,766.00	81,768.12	365,796.00	(37,030.00)	-11.3%
TOTAL, CLASSIFIED SALARIES			3,445,430.00	3,445,430.00	931,684.99	3,731,070.00	(285,640.00)	-8.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,604,953.00	1,604,953.00	396,675.04	1,555,272.00	49,681.00	3.1%
PERS		3201-3202	284,384.00	284,384.00	84,487.16	310,510.00	(26,126.00)	-9.2%
OASDI/Medicare/Alternative		3301-3302	489,566.00	489,566.00	130,871.11	509,527.00	(19,961.00)	-4.1%
Health and Welfare Benefits		3401-3402	3,326,093.00	3,326,093.00	641,191.58	3,392,440.00	(66,347.00)	-2.0%
Unemployment Insurance		3501-3502	10,218.00	10,218.00	2,648.76	10,615.00	(397.00)	-3.9%
Workers' Compensation		3601-3602	478,558.00	478,558.00	124,962.35	491,211.00	(12,653.00)	-2.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,193,772.00	6,193,772.00	1,380,836.00	6,269,575.00	(75,803.00)	-1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	76,585.00	76,585.00	45,859.23	76,585.00	0.00	0.0%
Books and Other Reference Materials		4200	9,175.00	9,175.00	488.09	9,805.00	(630.00)	-6.9%
Materials and Supplies		4300	602,067.00	602,067.00	177,303.26	604,577.00	(2,510.00)	-0.4%
Noncapitalized Equipment		4400	52,499.00	52,499.00	18,899.95	62,970.00	(10,471.00)	-19.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			740,326.00	740,326.00	242,550.53	753,937.00	(13,611.00)	-1.8%
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	85,065.00	85,065.00	12,100.18	91,160.00	(6,095.00)	-7.2%
Dues and Memberships		5300	29,564.00	29,564.00	28,706.38	29,564.00	0.00	0.0%
Insurance		5400-5450	170,982.00	170,982.00	177,540.78	177,541.00	(6,559.00)	-3.8%
Operations and Housekeeping Services		5500	954,023.00	954,023.00	242,628.81	980,023.00	(26,000.00)	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	274,831.00	274,831.00	148,107.47	150,499.00	124,332.00	45.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,148,419.00	1,148,419.00	338,417.35	1,152,121.00	(3,702.00)	-0.3%
Communications		5900	69,089.00	69,089.00	26,902.91	83,897.00	(14,808.00)	-21.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,731,973.00	2,731,973.00	974,403.88	2,664,805.00	67,168.00	2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	271,800.00	271,800.00	242,327.02	237,509.00	34,291.00	12.6%
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	136,668.00	524,600.00	(524,600.00)	New
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	3,014.31	72,747.00	(72,747.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			271,800.00	271,800.00	382,009.33	834,856.00	(563,056.00)	-207.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	26,219.71	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	26,219.71	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(209,937.00)	(209,937.00)	0.00	(214,842.00)	4,905.00	-2.3%
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			(209,937.00)	(209,937.00)	0.00	(214,842.00)	4,905.00	-2.3%
TOTAL, EXPENDITURES			30,007,127.00	30,007,127.00	8,453,637.39	31,692,080.00	(1,684,953.00)	-5.6%

2014-15 First Interim
General Fund
Unrestricted (Resources 0000-1999)
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	300,000.00	300,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	300,000.00	300,000.00	New
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	42,153.00	(42,153.00)	New
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	42,153.00	(42,153.00)	New
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	(2,715,799.00)	(2,715,799.00)	0.00	(2,918,175.00)	(202,376.00)	7.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,715,799.00)	(2,715,799.00)	0.00	(2,918,175.00)	(202,376.00)	7.5%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(2,715,799.00)	(2,715,799.00)	0.00	(2,660,328.00)	55,471.00	-2.0%

2014-15 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	875,034.00	875,034.00	118,731.00	949,270.00	74,236.00	8.5%
3) Other State Revenue		8300-8599	209,365.00	209,365.00	9,040.93	209,365.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,009,563.00	2,009,563.00	512,421.00	2,009,563.00	0.00	0.0%
5) TOTAL, REVENUES			3,093,962.00	3,093,962.00	640,192.93	3,168,198.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,718,370.00	1,718,370.00	464,917.23	1,805,835.00	(87,465.00)	-5.1%
2) Classified Salaries		2000-2999	1,411,040.00	1,411,040.00	358,066.03	1,532,278.00	(121,238.00)	-8.6%
3) Employee Benefits		3000-3999	947,230.00	947,231.00	212,283.14	970,069.00	(22,838.00)	-2.4%
4) Books and Supplies		4000-4999	441,693.00	441,693.00	72,657.90	444,895.00	(3,202.00)	-0.7%
5) Services and Other Operating Expenditures		5000-5999	1,221,736.00	1,221,736.00	184,128.34	1,227,390.00	(5,654.00)	-0.5%
6) Capital Outlay		6000-6999	26,625.00	26,625.00	42,466.87	72,664.00	(46,039.00)	-172.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	419,000.00	419,000.00	7,384.69	455,000.00	(36,000.00)	-8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	209,937.00	209,937.00	0.00	214,842.00	(4,905.00)	-2.3%
9) TOTAL, EXPENDITURES			6,395,631.00	6,395,632.00	1,341,904.20	6,722,973.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,301,669.00)	(3,301,670.00)	(701,711.27)	(3,554,775.00)		
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	2,715,799.00	2,715,799.00	0.00	2,918,175.00	202,376.00	7.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,715,799.00	2,715,799.00	0.00	2,918,175.00		

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)			(585,870.00)	(585,871.00)	(701,711.27)	(636,600.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	727,420.00	752,806.00		752,806.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			727,420.00	752,806.00		752,806.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			727,420.00	752,806.00		752,806.00		
2) Ending Balance, June 30 (E + F1e)			141,550.00	166,935.00		116,206.00		
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			141,550.00	166,935.00		116,206.00		
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)
LCFF SOURCES								
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		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	707,756.00	707,756.00	0.00	707,756.00	0.00	0.0%
Special Education Discretionary Grants		8182	31,187.00	31,187.00	0.00	31,187.00	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	81,092.00	81,092.00	88,577.00	153,061.00	71,969.00	88.7%
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	37,800.00	37,800.00	14,524.00	34,257.00	(3,543.00)	-9.4%

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)
NCLB: Title III, Immigration Education Program	4201	8290	7,186.00	7,186.00	1,297.00	7,186.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	8,523.00	8,523.00	14,333.00	14,333.00	5,810.00	68.2%
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	1,490.00	1,490.00	0.00	1,490.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			875,034.00	875,034.00	118,731.00	949,270.00	74,236.00	8.5%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	140,846.00	140,846.00	9,040.93	140,846.00	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	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	46,519.00	46,519.00	0.00	46,519.00	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%
TOTAL, OTHER STATE REVENUE			209,365.00	209,365.00	9,040.93	209,365.00	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)
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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	75,000.00	75,000.00	3,685.00	75,000.00	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	1,934,563.00	1,934,563.00	508,736.00	1,934,563.00	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			2,009,563.00	2,009,563.00	512,421.00	2,009,563.00	0.00	0.0%
TOTAL, REVENUES			3,093,962.00	3,093,962.00	640,192.93	3,168,198.00	74,236.00	2.4%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,609,424.00	1,609,424.00	432,969.19	1,703,137.00	(93,713.00)	-5.8%
Certificated Pupil Support Salaries		1200	13,726.00	13,726.00	3,743.37	14,390.00	(664.00)	-4.8%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	95,220.00	95,220.00	28,204.67	88,308.00	6,912.00	7.3%
TOTAL, CERTIFICATED SALARIES			1,718,370.00	1,718,370.00	464,917.23	1,805,835.00	(87,465.00)	-5.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	968,049.00	968,049.00	205,586.00	1,019,619.00	(51,570.00)	-5.3%
Classified Support Salaries		2200	126,003.00	126,003.00	54,545.75	152,294.00	(26,291.00)	-20.9%
Classified Supervisors' and Administrators' Salaries		2300	183,120.00	183,120.00	61,150.21	194,193.00	(11,073.00)	-6.0%
Clerical, Technical and Office Salaries		2400	49,921.00	49,921.00	13,501.00	54,252.00	(4,331.00)	-8.7%
Other Classified Salaries		2900	83,947.00	83,947.00	23,283.07	111,920.00	(27,973.00)	-33.3%
TOTAL, CLASSIFIED SALARIES			1,411,040.00	1,411,040.00	358,066.03	1,532,278.00	(121,238.00)	-8.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	132,776.00	132,776.00	40,663.81	158,144.00	(25,368.00)	-19.1%
PERS		3201-3202	114,236.00	114,236.00	28,046.63	118,645.00	(4,409.00)	-3.9%
OASDI/Medicare/Alternative		3301-3302	132,721.00	132,721.00	32,820.36	134,885.00	(2,164.00)	-1.6%
Health and Welfare Benefits		3401-3402	491,767.00	491,767.00	91,427.16	479,753.00	12,014.00	2.4%
Unemployment Insurance		3501-3502	1,867.00	1,868.00	399.01	1,950.00	(82.00)	-4.4%
Workers' Compensation		3601-3602	73,863.00	73,863.00	18,926.17	76,692.00	(2,829.00)	-3.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			947,230.00	947,231.00	212,283.14	970,069.00	(22,838.00)	-2.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	258,614.00	258,614.00	24,683.50	258,614.00	0.00	0.0%
Books and Other Reference Materials		4200	1,780.00	1,780.00	0.00	1,780.00	0.00	0.0%
Materials and Supplies		4300	173,828.00	173,828.00	43,338.69	177,030.00	(3,202.00)	-1.8%
Noncapitalized Equipment		4400	7,471.00	7,471.00	4,635.71	7,471.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			441,693.00	441,693.00	72,657.90	444,895.00	(3,202.00)	-0.7%
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	141,484.00	141,484.00	19,914.31	134,778.00	6,706.00	4.7%
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	298,400.00	298,400.00	144,070.30	301,900.00	(3,500.00)	-1.2%
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	781,852.00	781,852.00	20,143.73	790,712.00	(8,860.00)	-1.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,221,736.00	1,221,736.00	184,128.34	1,227,390.00	(5,654.00)	-0.5%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	42,466.87	46,039.00	(46,039.00)	New
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	26,625.00	26,625.00	0.00	26,625.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			26,625.00	26,625.00	42,466.87	72,664.00	(46,039.00)	-172.9%
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	315,000.00	315,000.00	0.00	335,000.00	(20,000.00)	-6.3%
Payments to County Offices		7142	104,000.00	104,000.00	7,384.69	120,000.00	(16,000.00)	-15.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			419,000.00	419,000.00	7,384.69	455,000.00	(36,000.00)	-8.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	209,937.00	209,937.00	0.00	214,842.00	(4,905.00)	-2.3%
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			209,937.00	209,937.00	0.00	214,842.00	(4,905.00)	-2.3%
TOTAL, EXPENDITURES			6,395,631.00	6,395,632.00	1,341,904.20	6,722,973.00	(327,341.00)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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		
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		
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	2,715,799.00	2,715,799.00	0.00	2,918,175.00	202,376.00	7.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,715,799.00	2,715,799.00	0.00	2,918,175.00	202,376.00	7.5%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,715,799.00	2,715,799.00	0.00	2,918,175.00	(202,376.00)	7.5%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	30,483,483.00	30,483,483.00	5,770,970.02	30,064,500.00	(418,983.00)	-1.4%
2) Federal Revenue		8100-8299	875,034.00	875,034.00	118,731.00	949,270.00	74,236.00	8.5%
3) Other State Revenue		8300-8599	972,651.00	972,651.00	9,897.61	1,274,049.00	301,398.00	31.0%
4) Other Local Revenue		8600-8799	5,020,068.00	5,020,068.00	1,142,541.47	5,410,813.00	390,745.00	7.8%
5) TOTAL, REVENUES			37,351,236.00	37,351,236.00	7,042,140.10	37,698,632.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,552,133.00	18,552,133.00	4,980,850.18	19,458,514.00	(906,381.00)	-4.9%
2) Classified Salaries		2000-2999	4,856,470.00	4,856,470.00	1,289,751.02	5,263,348.00	(406,878.00)	-8.4%
3) Employee Benefits		3000-3999	7,141,002.00	7,141,003.00	1,593,119.14	7,239,644.00	(98,641.00)	-1.4%
4) Books and Supplies		4000-4999	1,182,019.00	1,182,019.00	315,208.43	1,198,832.00	(16,813.00)	-1.4%
5) Services and Other Operating Expenditures		5000-5999	3,953,709.00	3,953,709.00	1,158,532.22	3,892,195.00	61,514.00	1.6%
6) Capital Outlay		6000-6999	298,425.00	298,425.00	424,476.20	907,520.00	(609,095.00)	-204.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	419,000.00	419,000.00	33,604.40	455,000.00	(36,000.00)	-8.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			36,402,758.00	36,402,759.00	9,795,541.59	38,415,053.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			948,478.00	948,477.00	(2,753,401.49)	(716,421.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	300,000.00	300,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	42,153.00	(42,153.00)	New
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	257,847.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			948,478.00	948,477.00	(2,753,401.49)	(458,574.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,358,385.00	1,421,636.00		1,421,636.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,358,385.00	1,421,636.00		1,421,636.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,358,385.00	1,421,636.00		1,421,636.00		
2) Ending Balance, June 30 (E + F1e)			2,306,863.00	2,370,113.00		963,062.00		
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			141,550.00	166,935.00		116,206.00		
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		767,329.00		
Unassigned/Unappropriated Amount			2,165,313.00	2,203,178.00		79,527.00		

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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	17,119,491.00	17,119,491.00	4,379,848.00	15,746,276.00	(1,373,215.00)	-8.0%
Education Protection Account State Aid - Current Year		8012	4,446,627.00	4,446,627.00	1,305,043.00	5,264,269.00	817,642.00	18.4%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	81,044.00	81,044.00	0.00	79,132.00	(1,912.00)	-2.4%
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	9,071,474.00	9,071,474.00	0.00	9,173,298.00	101,824.00	1.1%
Unsecured Roll Taxes		8042	327,260.00	327,260.00	0.00	356,088.00	28,828.00	8.8%
Prior Years' Taxes		8043	26,918.00	26,918.00	9,758.13	21,577.00	(5,341.00)	-19.8%
Supplemental Taxes		8044	70,537.00	70,537.00	76,106.86	100,123.00	29,586.00	41.9%
Education Revenue Augmentation Fund (ERAF)		8045	(659,868.00)	(659,868.00)	214.03	(676,263.00)	(16,395.00)	2.5%
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			30,483,483.00	30,483,483.00	5,770,970.02	30,064,500.00	(418,983.00)	-1.4%
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	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			30,483,483.00	30,483,483.00	5,770,970.02	30,064,500.00	(418,983.00)	-1.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	707,756.00	707,756.00	0.00	707,756.00	0.00	0.0%
Special Education Discretionary Grants		8182	31,187.00	31,187.00	0.00	31,187.00	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	81,092.00	81,092.00	88,577.00	153,061.00	71,969.00	88.7%
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	37,800.00	37,800.00	14,524.00	34,257.00	(3,543.00)	-9.4%

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	7,186.00	7,186.00	1,297.00	7,186.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	8,523.00	8,523.00	14,333.00	14,333.00	5,810.00	68.2%
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	1,490.00	1,490.00	0.00	1,490.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			875,034.00	875,034.00	118,731.00	949,270.00	74,236.00	8.5%
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	171,731.00	171,731.00	0.00	473,129.00	301,398.00	175.5%
Lottery - Unrestricted and Instructional Materi		8560	732,401.00	732,401.00	7,662.77	732,401.00	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	22,000.00	22,000.00	0.00	22,000.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	46,519.00	46,519.00	0.00	46,519.00	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	2,234.84	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			972,651.00	972,651.00	9,897.61	1,274,049.00	301,398.00	31.0%

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)
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	902,654.00	902,654.00	20,532.66	892,016.00	(10,638.00)	-1.2%
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	56,800.00	56,800.00	1,244.00	56,800.00	0.00	0.0%
Interest		8660	35,900.00	35,900.00	6,138.26	35,900.00	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%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,090,151.00	2,090,151.00	605,890.55	2,491,534.00	401,383.00	19.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,934,563.00	1,934,563.00	508,736.00	1,934,563.00	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			5,020,068.00	5,020,068.00	1,142,541.47	5,410,813.00	390,745.00	7.8%
TOTAL, REVENUES			37,351,236.00	37,351,236.00	7,042,140.10	37,698,632.00	347,396.00	0.9%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	15,714,889.00	15,714,889.00	4,120,430.82	16,518,453.00	(803,564.00)	-5.1%
Certificated Pupil Support Salaries		1200	1,184,356.00	1,184,356.00	314,373.73	1,205,165.00	(20,809.00)	-1.8%
Certificated Supervisors' and Administrators' Salaries		1300	1,557,668.00	1,557,668.00	516,622.40	1,645,369.00	(87,701.00)	-5.6%
Other Certificated Salaries		1900	95,220.00	95,220.00	29,423.23	89,527.00	5,693.00	6.0%
TOTAL, CERTIFICATED SALARIES			18,552,133.00	18,552,133.00	4,980,850.18	19,458,514.00	(906,381.00)	-4.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,803,075.00	1,803,075.00	359,874.27	1,857,069.00	(53,994.00)	-3.0%
Classified Support Salaries		2200	997,538.00	997,538.00	334,057.89	1,179,526.00	(181,988.00)	-18.2%
Classified Supervisors' and Administrators' Salaries		2300	321,018.00	321,018.00	107,233.76	340,099.00	(19,081.00)	-5.9%
Clerical, Technical and Office Salaries		2400	1,322,126.00	1,322,126.00	383,533.91	1,408,938.00	(86,812.00)	-6.6%
Other Classified Salaries		2900	412,713.00	412,713.00	105,051.19	477,716.00	(65,003.00)	-15.8%
TOTAL, CLASSIFIED SALARIES			4,856,470.00	4,856,470.00	1,289,751.02	5,263,348.00	(406,878.00)	-8.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,737,729.00	1,737,729.00	437,338.85	1,713,416.00	24,313.00	1.4%
PERS		3201-3202	398,620.00	398,620.00	112,533.79	429,155.00	(30,535.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	622,287.00	622,287.00	163,691.47	644,412.00	(22,125.00)	-3.6%
Health and Welfare Benefits		3401-3402	3,817,860.00	3,817,860.00	732,618.74	3,872,193.00	(54,333.00)	-1.4%
Unemployment Insurance		3501-3502	12,085.00	12,086.00	3,047.77	12,565.00	(479.00)	-4.0%
Workers' Compensation		3601-3602	552,421.00	552,421.00	143,888.52	567,903.00	(15,482.00)	-2.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,141,002.00	7,141,003.00	1,593,119.14	7,239,644.00	(98,641.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	335,199.00	335,199.00	70,542.73	335,199.00	0.00	0.0%
Books and Other Reference Materials		4200	10,955.00	10,955.00	488.09	11,585.00	(630.00)	-5.8%
Materials and Supplies		4300	775,895.00	775,895.00	220,641.95	781,607.00	(5,712.00)	-0.7%
Noncapitalized Equipment		4400	59,970.00	59,970.00	23,535.66	70,441.00	(10,471.00)	-17.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,182,019.00	1,182,019.00	315,208.43	1,198,832.00	(16,813.00)	-1.4%
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	226,549.00	226,549.00	32,014.49	225,938.00	611.00	0.3%
Dues and Memberships		5300	29,564.00	29,564.00	28,706.38	29,564.00	0.00	0.0%
Insurance		5400-5450	170,982.00	170,982.00	177,540.78	177,541.00	(6,559.00)	-3.8%
Operations and Housekeeping Services		5500	954,023.00	954,023.00	242,628.81	980,023.00	(26,000.00)	-2.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	573,231.00	573,231.00	292,177.77	452,399.00	120,832.00	21.1%
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	1,930,271.00	1,930,271.00	358,561.08	1,942,833.00	(12,562.00)	-0.7%
Communications		5900	69,089.00	69,089.00	26,902.91	83,897.00	(14,808.00)	-21.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,953,709.00	3,953,709.00	1,158,532.22	3,892,195.00	61,514.00	1.6%

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)
CAPITAL OUTLAY								
Land		6100	271,800.00	271,800.00	284,793.89	283,548.00	(11,748.00)	-4.3%
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	136,668.00	524,600.00	(524,600.00)	New
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	26,625.00	26,625.00	3,014.31	99,372.00	(72,747.00)	-273.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			298,425.00	298,425.00	424,476.20	907,520.00	(609,095.00)	-204.1%
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	315,000.00	315,000.00	0.00	335,000.00	(20,000.00)	-6.3%
Payments to County Offices		7142	104,000.00	104,000.00	33,604.40	120,000.00	(16,000.00)	-15.4%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			419,000.00	419,000.00	33,604.40	455,000.00	(36,000.00)	-8.6%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
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			36,402,758.00	36,402,759.00	9,795,541.59	38,415,053.00	(2,012,294.00)	-5.5%

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)
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	300,000.00	300,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	300,000.00	300,000.00	New
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	42,153.00	(42,153.00)	New
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	42,153.00	(42,153.00)	New
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	257,847.00	(257,847.00)	New

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
6230	California Clean Energy Jobs Act	100,611.00
6300	Lottery: Instructional Materials	7,791.00
7405	Common Core State Standards Implementat	7,804.00
Total, Restricted Balance		<u>116,206.00</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	92,000.00	92,000.00	3,651.39	92,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,600.00	6,600.00	203.34	6,600.00	0.00	0.0%
4) Other Local Revenue		8600-8799	690,000.00	690,000.00	237,358.71	690,000.00	0.00	0.0%
5) TOTAL, REVENUES			788,600.00	788,600.00	241,213.44	788,600.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	350,912.00	350,912.00	102,747.76	391,799.00	(40,887.00)	-11.7%
3) Employee Benefits		3000-3999	85,431.00	85,431.00	21,060.31	84,211.00	1,220.00	1.4%
4) Books and Supplies		4000-4999	363,900.00	363,900.00	87,062.90	363,900.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,150.00	12,150.00	11,032.60	12,150.00	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			812,393.00	812,393.00	221,903.57	852,060.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(23,793.00)	(23,793.00)	19,309.87	(63,460.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	42,153.00	42,153.00	New
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	42,153.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(23,793.00)	(23,793.00)	19,309.87	(21,307.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,346.00	24,177.00		24,177.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			27,346.00	24,177.00		24,177.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,346.00	24,177.00		24,177.00		
2) Ending Balance, June 30 (E + F1e)			3,553.00	384.00		2,870.00		
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	3,416.00	33.00		2,870.00		
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	137.00	351.00		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)
FEDERAL REVENUE								
Child Nutrition Programs		8220	92,000.00	92,000.00	3,651.39	92,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			92,000.00	92,000.00	3,651.39	92,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	6,600.00	6,600.00	203.34	6,600.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,600.00	6,600.00	203.34	6,600.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	690,000.00	690,000.00	219,405.73	690,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	39.16	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	17,913.82	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			690,000.00	690,000.00	237,358.71	690,000.00	0.00	0.0%
TOTAL, REVENUES			788,600.00	788,600.00	241,213.44	788,600.00		

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)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	237,430.00	237,430.00	65,686.31	275,941.00	(38,511.00)	-16.2%
Classified Supervisors' and Administrators' Salaries		2300	74,148.00	74,148.00	23,518.68	74,086.00	62.00	0.1%
Clerical, Technical and Office Salaries		2400	39,334.00	39,334.00	13,542.77	41,772.00	(2,438.00)	-6.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			350,912.00	350,912.00	102,747.76	391,799.00	(40,887.00)	-11.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,287.00	18,287.00	5,592.30	18,988.00	(701.00)	-3.8%
OASDI/Medicare/Alternative		3301-3302	26,120.00	26,120.00	7,618.05	28,826.00	(2,706.00)	-10.4%
Health and Welfare Benefits		3401-3402	32,569.00	32,569.00	5,443.18	27,217.00	5,352.00	16.4%
Unemployment Insurance		3501-3502	173.00	173.00	49.81	190.00	(17.00)	-9.8%
Workers' Compensation		3601-3602	8,282.00	8,282.00	2,356.97	8,990.00	(708.00)	-8.5%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			85,431.00	85,431.00	21,060.31	84,211.00	1,220.00	1.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	39,800.00	39,800.00	15,633.82	39,800.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	50.00	0.00	0.00	0.0%
Food		4700	324,100.00	324,100.00	71,379.08	324,100.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			363,900.00	363,900.00	87,062.90	363,900.00	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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,500.00	1,500.00	146.99	1,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	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	2,142.46	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	6,300.00	6,300.00	8,582.41	6,300.00	0.00	0.0%
Communications		5900	350.00	350.00	160.74	350.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,150.00	12,150.00	11,032.60	12,150.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			812,393.00	812,393.00	221,903.57	852,060.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	42,153.00	42,153.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(g) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	42,153.00	42,153.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	42,153.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,870.00
Total, Restricted Balance		<u>2,870.00</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	0.00	0.00		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	54.00	54.00		54.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			54.00	54.00		54.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			54.00	54.00		54.00		
2) Ending Balance, June 30 (E + F1e)			54.00	54.00		54.00		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	54.00	54.00		54.00		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

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

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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	649.00	649.00	306.44	649.00	0.00	0.0%
5) TOTAL, REVENUES			649.00	649.00	306.44	649.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			649.00	649.00	306.44	649.00		
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		6930-6979	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			649.00	649.00	306.44	649.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	384,795.00	445,739.00		445,739.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			384,795.00	445,739.00		445,739.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			384,795.00	445,739.00		445,739.00		
2) Ending Balance, June 30 (E + F1e)			385,444.00	446,388.00		446,388.00		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
	0000	9760						
d) Assigned								
Other Assignments		9780	0.00	60,000.00		60,000.00		
Yr 1, 2, & 3 Turf Replacement WWSL/OPUSD	0000	9780		60,000.00				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	385,444.00	386,388.00		386,388.00		
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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	649.00	649.00	306.44	649.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			649.00	649.00	306.44	649.00	0.00	0.0%
TOTAL, REVENUES			649.00	649.00	306.44	649.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	7,423.68	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	20,000.00	7,423.68	20,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	59,292.00	59,292.00	20,240.96	62,975.00	(3,683.00)	-6.2%
3) Employee Benefits		3000-3999	15,404.00	15,404.00	4,189.47	16,146.00	(742.00)	-4.8%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	580,722.30	5,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,293,158.00	1,293,158.00	389,341.84	1,293,158.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,620,170.00	7,620,170.00	3,277,945.15	7,678,010.00	(57,840.00)	-0.8%
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			8,993,024.00	8,993,024.00	4,252,439.72	9,055,289.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(8,973,024.00)	(8,973,024.00)	(4,245,016.04)	(9,035,289.00)		
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	300,000.00	(300,000.00)	New
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	(300,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,973,024.00)	(8,973,024.00)	(4,245,016.04)	(9,335,289.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,341,159.00	11,203,970.00		11,203,970.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,341,159.00	11,203,970.00		11,203,970.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,341,159.00	11,203,970.00		11,203,970.00		
2) Ending Balance, June 30 (E + F1e)			1,368,135.00	2,230,948.00		1,868,681.00		
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			1,368,135.00	2,230,948.00		1,868,681.00		
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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	7,423.68	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	7,423.68	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	20,000.00	7,423.68	20,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	477.00	718.00	(718.00)	New
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	59,292.00	59,292.00	19,763.96	62,257.00	(2,965.00)	-5.0%
TOTAL, CLASSIFIED SALARIES			59,292.00	59,292.00	20,240.96	62,975.00	(3,683.00)	-6.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,892.00	4,892.00	1,755.04	5,528.00	(636.00)	-13.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	842.00	842.00	323.09	958.00	(116.00)	-13.8%
Health and Welfare Benefits		3401-3402	8,242.00	8,242.00	1,636.92	8,185.00	57.00	0.7%
Unemployment Insurance		3501-3502	29.00	29.00	10.11	31.00	(2.00)	-6.9%
Workers' Compensation		3601-3602	1,399.00	1,399.00	464.31	1,444.00	(45.00)	-3.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			15,404.00	15,404.00	4,189.47	16,146.00	(742.00)	-4.8%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	23,212.09	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	557,510.21	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	580,722.30	5,000.00	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	0.00	0.00	715.30	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	240,750.00	240,750.00	166,358.77	240,750.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,052,408.00	1,052,408.00	202,267.77	1,052,408.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,293,158.00	1,293,158.00	369,341.84	1,293,158.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	285,398.56	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	7,620,170.00	7,620,170.00	2,802,559.22	7,678,010.00	(57,840.00)	-0.8%
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	389,987.37	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,620,170.00	7,620,170.00	3,277,945.15	7,678,010.00	(57,840.00)	-0.8%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			8,993,024.00	8,993,024.00	4,252,439.72	9,055,289.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: 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	300,000.00	(300,000.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	300,000.00	(300,000.00)	New
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	(300,000.00)		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	1,868,681.00
Total, Restricted Balance		<u>1,868,681.00</u>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8.00	8.00	3.70	8.00	0.00	0.0%
5) TOTAL REVENUES			8.00	8.00	3.70	8.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			8.00	8.00	3.70	8.00		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			8.00	8.00	3.70	8.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,420.00	4,575.00		4,575.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,420.00	4,575.00		4,575.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,420.00	4,575.00		4,575.00		
2) Ending Balance, June 30 (E + F1e)			3,428.00	4,583.00		4,583.00		
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								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,428.00	4,583.00		4,583.00		
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)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8.00	8.00	3.70	8.00	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		8661	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			8.00	8.00	3.70	8.00	0.00	0.0%
TOTAL, REVENUES			8.00	8.00	3.70	8.00		

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)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,484.28	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,484.28	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	2,484.28	0.00		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2,484.28	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,122,121.00	2,114,028.00		2,114,028.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,122,121.00	2,114,028.00		2,114,028.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,122,121.00	2,114,028.00		2,114,028.00		
2) Ending Balance, June 30 (E + F1e)			3,122,121.00	2,114,028.00		2,114,028.00		
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			3,122,121.00	2,114,028.00		2,114,028.00		
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			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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2,484.28	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,484.28	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,484.28	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)
CLASSIFIED SALARIES								
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		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

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

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

Resource	Description	2014/15 Projected Year Totals
7710	State School Facilities Projects	2,114,028.00
Total, Restricted Balance		2,114,028.00

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2.12	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2.12	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2.12	0.00		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	2.12	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	2,471.00	2,471.00		2,471.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,471.00	2,471.00		2,471.00		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,471.00	2,471.00		2,471.00		
2) Ending Balance, June 30 (E + F1e)			2,471.00	2,471.00		2,471.00		
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								
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	2,471.00	2,471.00		2,471.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	2.12	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2.12	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2.12	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	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	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	41,793.00	41,793.00	0.00	36,292.00	(5,501.00)	-13.2%
4) Other Local Revenue		8600-8799	4,083,203.00	4,083,203.00	21,530.63	3,798,849.00	(284,354.00)	-7.0%
5) TOTAL, REVENUES			4,124,996.00	4,124,996.00	21,530.63	3,835,141.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,402,890.00	4,402,890.00	1,523,145.98	4,402,890.00	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			4,402,890.00	4,402,890.00	1,523,145.98	4,402,890.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(277,894.00)	(277,894.00)	(1,501,615.35)	(567,749.00)		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(277,894.00)	(277,894.00)	(1,501,615.35)	(567,749.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,468,394.00	3,214,001.00		3,212,977.00	(1,024.00)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,468,394.00	3,214,001.00		3,212,977.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,468,394.00	3,214,001.00		3,212,977.00		
2) Ending Balance, June 30 (E + F1e)			2,190,500.00	2,936,107.00		2,645,228.00		
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			2,190,500.00	2,936,107.00		2,645,228.00		
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			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	41,793.00	41,793.00	0.00	36,292.00	(5,501.00)	-13.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			41,793.00	41,793.00	0.00	36,292.00	(5,501.00)	-13.2%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	4,059,448.00	4,059,448.00	0.00	3,779,728.00	(279,720.00)	-6.9%
Unsecured Roll		8612	16,755.00	16,755.00	0.00	13,871.00	(2,884.00)	-17.2%
Prior Years' Taxes		8613	0.00	0.00	409.29	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	19,367.44	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,000.00	7,000.00	1,753.90	5,250.00	(1,750.00)	-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%
TOTAL, OTHER LOCAL REVENUE			4,083,203.00	4,083,203.00	21,530.63	3,798,849.00	(284,354.00)	-7.0%
TOTAL, REVENUES			4,124,998.00	4,124,998.00	21,530.63	3,835,141.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	2,049,476.00	2,049,476.00	1,120,000.00	2,049,476.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	2,353,414.00	2,353,414.00	403,145.98	2,353,414.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,402,890.00	4,402,890.00	1,523,145.98	4,402,890.00	0.00	0.0%
TOTAL, EXPENDITURES			4,402,890.00	4,402,890.00	1,523,145.98	4,402,890.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8819	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: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	2,645,228.00
Total, Restricted Balance		<u>2,645,228.00</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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	4.24	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	4.24	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	4.24	0.00		
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 Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4.24	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,359.00	5,363.00		5,359.00	(4.00)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,359.00	5,363.00		5,359.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,359.00	5,363.00		5,359.00		
2) Ending Balance, June 30 (E + F1e)			5,359.00	5,363.00		5,359.00		
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								
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	5,359.00	5,363.00		5,359.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2014-15 First Interim
Foundation Permanent Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	0.00	0.00	4.24	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	4.24	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	4.24	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES								
			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)								
			0.00	0.00	0.00	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)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	4,629.22	4,629.22	4,536.22	4,536.22	(93.00)	-2%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	4,629.22	4,629.22	4,536.22	4,536.22	(93.00)	-2%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	9.00	9.00	9.00	12.55	3.55	39%
c. Special Education-NPS/LCI	0.77	0.77	0.77	0.00	(0.77)	-100%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	9.77	9.77	9.77	12.55	2.78	28%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	4,638.99	4,638.99	4,545.99	4,548.77	(90.22)	-2%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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. COUNTY OFFICE OF EDUCATION						
1. County Program ADA						
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%
e. Total, County Program ADA (Sum of Lines B1a through B1d)	0.00	0.00	0.00	0.00	0.00	0%
2. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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%
f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)	0.00	0.00	0.00	0.00	0.00	0%
3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)	0.00	0.00	0.00	0.00	0.00	0%
4. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
5. County Operations Grant ADA	0.00	0.00	0.00	0.00	0.00	0%
6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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)
C. CHARTER SCHOOL ADA						
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.						
1. Total Charter School Regular ADA per EC 42238.05(b)	0.00	0.00	0.00	0.00	0.00	0%
2. Charter School County Program ADA						
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%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	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%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	0.00	0.00	0.00	0.00	0.00	0%

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):							
A. BEGINNING CASH										
	November		1,526,307.00	5,639,268.00	3,412,568.00	3,801,934.00	2,955,070.00	1,468,737.00	6,337,310.00	5,025,732.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		782,116.00	782,116.00	2,712,851.00	1,407,808.00	1,407,808.00	2,727,550.00	1,407,808.00	1,417,165.00
Property Taxes	8020-8079			56,894.00	0.00	29,185.00	15,171.00	4,595,218.00	122,413.00	204.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299				88,577.00	30,154.00		9,207.00		
Other State Revenue	8300-8599		1,090.00		174,022.00	(165,214.00)	446,078.00	3,852.00	176,173.00	687.00
Other Local Revenue	8600-8799		173,567.00	112,155.00	396,287.00	460,532.00	326,748.00	824,183.00	340,074.00	468,270.00
Interfund Transfers In	8910-8929									300,000.00
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			956,773.00	951,165.00	3,371,737.00	1,762,465.00	2,195,805.00	8,160,010.00	2,046,468.00	2,186,326.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		135,288.00	1,595,706.00	1,624,727.00	1,625,128.00	1,996,103.00	1,740,183.00	1,715,291.00	1,776,627.00
Classified Salaries	2000-2999		155,275.00	254,298.00	438,302.00	441,876.00	565,968.00	466,171.00	450,065.00	469,086.00
Employee Benefits	3000-3999		49,351.00	249,401.00	646,541.00	647,826.00	714,414.00	676,392.00	672,787.00	685,681.00
Books and Supplies	4000-4999		3,046.00	83,957.00	100,623.00	127,583.00	188,448.00	194,450.00	74,676.00	66,841.00
Services	5000-5999		51,823.00	477,998.00	336,124.00	292,586.00	286,980.00	185,419.00	313,043.00	280,124.00
Capital Outlay	6000-6599		4,710.00	73,284.00	229,194.00	117,289.00	16,355.00	55,384.00	55,384.00	55,384.00
Other Outgo	7000-7499					33,604.00	(6,000.00)			91,497.00
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			399,493.00	2,734,644.00	3,375,511.00	3,285,892.00	3,762,268.00	3,317,999.00	3,281,246.00	3,425,240.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		3,265,993.00	16,545.00	237,613.00	711,378.00	600.00	(22,758.00)	(22,755.00)	(22,756.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		0.00	3,265,993.00	16,545.00	237,613.00	711,378.00	600.00	(22,758.00)	(22,755.00)	(22,756.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		1,265,312.00	459,766.00	(155,527.00)	34,815.00	(79,530.00)	(49,320.00)	54,045.00	(109,661.00)
Due To Other Funds	9610									
Current Loans	9640		(1,555,000.00)							3,478,000.00
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL		0.00	(289,688.00)	459,766.00	(155,527.00)	34,815.00	(79,530.00)	(49,320.00)	54,045.00	3,368,339.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		0.00	3,555,681.00	(443,221.00)	393,140.00	676,563.00	80,130.00	26,562.00	(76,800.00)	(3,391,095.00)
E. NET INCREASE/DECREASE (B - C + D)			4,112,961.00	(2,226,700.00)	389,366.00	(846,864.00)	(1,486,333.00)	4,868,573.00	(1,311,578.00)	(4,630,009.00)
F. ENDING CASH (A + E)			5,639,268.00	3,412,568.00	3,801,934.00	2,955,070.00	1,468,737.00	6,337,310.00	5,025,732.00	395,723.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		November							
A. BEGINNING CASH		395,723.00	849,879.00	3,348,778.00	2,112,460.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 2,736,907.00	1,417,165.00	1,417,165.00	2,264,519.00	529,567.00	0.00	21,010,545.00	21,010,545.00
Property Taxes		8020-8079 23,856.00	3,793,242.00	85,599.00	332,173.00	0.00	0.00	9,053,955.00	9,053,955.00
Miscellaneous Funds		8080-8099					0.00	0.00	0.00
Federal Revenue		8100-8299 7,381.00		237,638.00	3,681.00	572,632.00	0.00	949,270.00	949,270.00
Other State Revenue		8300-8599 818.00	195,513.00	412.00		440,618.00	0.00	1,274,049.00	1,274,049.00
Other Local Revenue		8600-8799 770,592.00	338,559.00	412,867.00	444,699.00	342,280.00	0.00	5,410,813.00	5,410,813.00
Interfund Transfers In		8910-8929				0.00	0.00	300,000.00	300,000.00
All Other Financing Sources		8930-8979				0.00	0.00	0.00	0.00
TOTAL RECEIPTS			3,539,554.00	5,744,479.00	2,153,681.00	3,045,072.00	1,885,097.00	37,998,632.00	37,998,632.00
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 1,758,933.00	1,752,747.00	1,736,949.00	1,993,465.00	7,367.00	0.00	19,458,514.00	19,458,514.00
Classified Salaries		2000-2999 468,426.00	432,215.00	432,215.00	594,106.00	95,345.00	0.00	5,263,348.00	5,263,348.00
Employee Benefits		3000-3999 677,392.00	681,504.00	742,471.00	741,536.00	54,348.00	0.00	7,239,644.00	7,239,644.00
Books and Supplies		4000-4999 38,376.00	90,102.00	88,247.00	98,587.00	43,896.00	0.00	1,198,832.00	1,198,832.00
Services		5000-5999 162,812.00	308,468.00	227,462.00	432,556.00	536,800.00	0.00	3,892,195.00	3,892,195.00
Capital Outlay		6000-6599 55,384.00	55,384.00	55,384.00	55,384.00	79,000.00	0.00	907,520.00	907,520.00
Other Outgo		7000-7499			98,991.00	236,908.00	0.00	455,000.00	455,000.00
Interfund Transfers Out		7600-7629			42,153.00	0.00	0.00	42,153.00	42,153.00
All Other Financing Uses		7630-7699				0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			3,161,323.00	3,320,420.00	3,282,728.00	4,056,778.00	1,053,664.00	38,457,206.00	38,457,206.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury		9111-9199						0.00	
Accounts Receivable		9200-9299 (22,756.00)	(22,756.00)	(22,756.00)	(22,758.00)	0.00	0.00	4,072,834.00	
Due From Other Funds		9310						0.00	
Stores		9320						0.00	
Prepaid Expenditures		9330						0.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL			(22,756.00)	(22,756.00)	(22,758.00)	0.00	0.00	4,072,834.00	
Liabilities and Deferred Inflows									
Accounts Payable		9500-9599 (98,681.00)	(97,596.00)	84,515.00	69,391.00			1,377,529.00	
Due To Other Funds		9610						0.00	
Current Loans		9640					872,000.00	2,795,000.00	
Unearned Revenues		9650						0.00	
Deferred Inflows of Resources		9690						0.00	
SUBTOTAL			(98,681.00)	(97,596.00)	84,515.00	69,391.00	0.00	872,000.00	4,172,529.00
Nonoperating									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS			75,925.00	74,840.00	(107,271.00)	(92,149.00)	0.00	(872,000.00)	(99,695.00)
E. NET INCREASE/DECREASE (B - C + D)			454,156.00	2,498,899.00	(1,236,318.00)	(1,103,855.00)	831,433.00	(558,269.00)	(458,574.00)
F. ENDING CASH (A + E)			849,879.00	3,348,778.00	2,112,460.00	1,008,605.00			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								968,038.00	

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)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	30,064,500.00	4.98%	31,562,047.00	4.14%	32,870,293.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,064,684.00	-28.31%	763,286.00	0.00%	763,286.00
4. Other Local Revenues	8600-8799	3,401,250.00	-11.49%	3,010,505.00	0.00%	3,010,505.00
5. Other Financing Sources						
a. Transfers In	8900-8929	300,000.00	-100.00%	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	(2,918,175.00)	19.57%	(3,489,343.00)	6.26%	(3,707,873.00)
6. Total (Sum lines A1 thru A5c)		31,912,259.00	-0.21%	31,846,495.00	3.42%	32,936,211.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				17,652,679.00		17,930,915.00
b. Step & Column Adjustment				258,629.00		268,670.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				19,607.00		(61,240.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,652,679.00	1.58%	17,930,915.00	1.16%	18,138,345.00
2. Classified Salaries						
a. Base Salaries				3,731,070.00		3,858,537.00
b. Step & Column Adjustment				25,562.00		57,878.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				101,905.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,731,070.00	3.42%	3,858,537.00	1.50%	3,916,415.00
3. Employee Benefits	3000-3999	6,269,575.00	4.80%	6,570,521.00	0.43%	6,598,651.00
4. Books and Supplies	4000-4999	753,937.00	1.13%	762,467.00	30.70%	996,529.00
5. Services and Other Operating Expenditures	5000-5999	2,664,805.00	4.84%	2,793,711.00	2.46%	2,862,301.00
6. Capital Outlay	6000-6999	834,856.00	-100.00%	0.00	0.00%	0.00
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	(214,842.00)	0.00%	(214,842.00)	0.00%	(214,842.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	42,153.00	137.23%	100,000.00	0.00%	100,000.00
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)		31,734,233.00	0.21%	31,801,309.00	1.87%	32,397,399.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		178,026.00		45,186.00		538,812.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		668,830.00		846,856.00		892,042.00
2. Ending Fund Balance (Sum lines C and D1)		846,856.00		892,042.00		1,430,854.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	767,329.00		0.00		0.00
2. Unassigned/Unappropriated	9790	79,527.00		892,042.00		1,430,854.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		846,856.00		892,042.00		1,430,854.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	767,329.00		0.00		0.00
c. Unassigned/Unappropriated	9790	79,527.00		892,042.00		1,430,854.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	386,388.00		386,388.00		386,388.00
c. Unassigned/Unappropriated	9790	0.00		0.00		
3. Total Available Reserves (Sum lines E1a thru E2c)						
		1,233,244.00		1,278,430.00		1,817,242.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
2015-16 Salaries are adjusted as follows per LCAP spending plan: B1d includes additional secondary counselor for at-risk students less attrition savings. Attrition estimate based on 4 retirees at D30 replaced by 4 new hires at C5 on the salary schedule; B2d includes additional grounds and maintenance personnel. 2016-17 B1d is additional attrition savings of 4 retirees.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	949,270.00	0.00%	949,270.00	0.00%	949,270.00
3. Other State Revenues	8300-8599	209,365.00	0.00%	209,365.00	0.00%	209,365.00
4. Other Local Revenues	8600-8799	2,009,563.00	0.00%	2,009,563.00	0.00%	2,009,563.00
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	2,918,175.00	19.57%	3,489,343.00	6.26%	3,707,873.00
6. Total (Sum lines A1 thru A5c)		6,086,373.00	9.38%	6,657,541.00	3.28%	6,876,071.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				1,805,835.00		1,831,219.00
b. Step & Column Adjustment				25,384.00		27,468.00
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	1,805,835.00	1.41%	1,831,219.00	1.50%	1,858,687.00
2. Classified Salaries						
a. Base Salaries				1,532,278.00		1,549,078.00
b. Step & Column Adjustment				16,800.00		23,237.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,532,278.00	1.10%	1,549,078.00	1.50%	1,572,315.00
3. Employee Benefits	3000-3999	970,069.00	2.25%	991,920.00	0.92%	1,000,997.00
4. Books and Supplies	4000-4999	444,895.00	1.56%	451,852.00	2.50%	463,148.00
5. Services and Other Operating Expenditures	5000-5999	1,227,390.00	1.83%	1,249,836.00	2.50%	1,281,082.00
6. Capital Outlay	6000-6999	72,664.00	-58.71%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	455,000.00	0.00%	455,000.00	0.00%	455,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	214,842.00	0.00%	214,842.00	0.00%	214,842.00
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)		6,722,973.00	0.76%	6,773,747.00	1.51%	6,876,071.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(636,600.00)		(116,206.00)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		752,806.00		116,206.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		116,206.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	116,206.00				
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)		116,206.00		0.00		0.00

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	30,064,500.00	4.98%	31,562,047.00	4.14%	32,870,293.00
2. Federal Revenues	8100-8299	949,270.00	0.00%	949,270.00	0.00%	949,270.00
3. Other State Revenues	8300-8599	1,274,049.00	-23.66%	972,651.00	0.00%	972,651.00
4. Other Local Revenues	8600-8799	5,410,813.00	-7.22%	5,020,068.00	0.00%	5,020,068.00
5. Other Financing Sources						
a. Transfers In	8900-8929	300,000.00	-100.00%	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)		37,998,632.00	1.33%	38,504,036.00	3.40%	39,812,282.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,458,514.00		19,762,134.00
b. Step & Column Adjustment				284,013.00		296,138.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				19,607.00		(61,240.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,458,514.00	1.56%	19,762,134.00	1.19%	19,997,032.00
2. Classified Salaries						
a. Base Salaries				5,263,348.00		5,407,615.00
b. Step & Column Adjustment				42,362.00		81,115.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				101,905.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,263,348.00	2.74%	5,407,615.00	1.50%	5,488,730.00
3. Employee Benefits	3000-3999	7,239,644.00	4.46%	7,562,441.00	0.49%	7,599,648.00
4. Books and Supplies	4000-4999	1,198,832.00	1.29%	1,214,319.00	20.21%	1,459,677.00
5. Services and Other Operating Expenditures	5000-5999	3,892,195.00	3.89%	4,043,547.00	2.47%	4,143,383.00
6. Capital Outlay	6000-6999	907,520.00	-96.69%	30,000.00	0.00%	30,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	455,000.00	0.00%	455,000.00	0.00%	455,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	42,153.00	137.23%	100,000.00	0.00%	100,000.00
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)		38,457,206.00	0.31%	38,575,056.00	1.81%	39,273,470.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(458,574.00)		(71,020.00)		538,812.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,421,636.00		963,062.00		892,042.00
2. Ending Fund Balance (Sum lines C and D1)		963,062.00		892,042.00		1,430,854.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	116,206.00		0.00		0.00
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	767,329.00		0.00		0.00
2. Unassigned/Unappropriated	9790	79,527.00		892,042.00		1,430,854.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		963,062.00		892,042.00		1,430,854.00

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	767,329.00		0.00		0.00
c. Unassigned/Unappropriated	9790	79,527.00		892,042.00		1,430,854.00
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	386,388.00		386,388.00		386,388.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,233,244.00		1,278,430.00		1,817,242.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.21%		3.31%		4.63%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		4,536.22		4,482.00		4,463.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		38,457,206.00		38,575,056.00		39,273,470.00
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)		38,457,206.00		38,575,056.00		39,273,470.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,153,716.18		1,157,251.68		1,178,204.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		1,153,716.18		1,157,251.68		1,178,204.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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 Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	4,638.99	4,536.00	-2.2%	Not Met
1st Subsequent Year (2015-16)	4,643.96	4,482.00	-3.5%	Not Met
2nd Subsequent Year (2016-17)	4,643.96	4,463.00	-3.9%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Projected enrollment for independent study program did not meet projections. In addition, Board is implementing three year planned K-3 class size reduction program and limiting enrollment due to capacity limits.

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)	4,629	4,697	1.5%	Met
1st Subsequent Year (2015-16)	4,634	4,644	0.2%	Met
2nd Subsequent Year (2016-17)	4,634	4,625	-0.2%	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)	4,084	4,202	97.2%
Second Prior Year (2012-13)	4,371	4,510	96.9%
First Prior Year (2013-14)	4,501	4,670	96.4%
		Historical Average Ratio:	96.8%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	97.3%

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)	4,536	4,697	96.6%	Met
1st Subsequent Year (2015-16)	4,482	4,644	96.5%	Met
2nd Subsequent Year (2016-17)	4,463	4,625	96.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	30,483,483.00		
1st Subsequent Year (2015-16)	32,827,677.00	31,562,047.00	-3.9%	Not Met
2nd Subsequent Year (2016-17)	34,018,922.00	32,870,293.00	-3.4%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Projected enrollment for independent study program did not meet projections. In addition, Board is implementing three year planned K-3 class size reduction program and limiting enrollment due to capacity limits.

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)	23,190,388.92	25,724,472.12	90.1%
Second Prior Year (2012-13)	24,015,349.62	27,044,757.24	88.8%
First Prior Year (2013-14)	25,298,669.58	29,117,372.80	86.9%
	Historical Average Ratio:		88.6%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.6% to 91.6%	85.6% to 91.6%	85.6% to 91.6%

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)	27,653,324.00	31,692,080.00	87.3%	Met
1st Subsequent Year (2015-16)	28,359,973.00	31,701,309.00	89.5%	Met
2nd Subsequent Year (2016-17)	28,653,411.00	32,297,399.00	88.7%	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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	875,034.00	949,270.00	8.5%	Yes
1st Subsequent Year (2015-16)	875,034.00	949,270.00	8.5%	Yes
2nd Subsequent Year (2016-17)	875,034.00	949,270.00	8.5%	Yes

Explanation:
(required if Yes)

Increase in Title I funding.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	972,651.00	1,274,049.00	31.0%	Yes
1st Subsequent Year (2015-16)	972,651.00	972,651.00	0.0%	No
2nd Subsequent Year (2016-17)	972,651.00	972,651.00	0.0%	No

Explanation:
(required if Yes)

One-time Mandate Claims payment by State.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	5,020,068.00	5,410,813.00	7.8%	Yes
1st Subsequent Year (2015-16)	5,020,068.00	5,020,068.00	0.0%	No
2nd Subsequent Year (2016-17)	5,020,068.00	5,020,068.00	0.0%	No

Explanation:
(required if Yes)

One-time donations from outside sources for capital projects.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	1,182,019.00	1,198,832.00	1.4%	No
1st Subsequent Year (2015-16)	1,214,319.00	1,214,319.00	0.0%	No
2nd Subsequent Year (2016-17)	1,459,677.00	1,459,677.00	0.0%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	3,953,709.00	3,892,195.00	-1.6%	No
1st Subsequent Year (2015-16)	4,043,547.00	4,043,547.00	0.0%	No
2nd Subsequent Year (2016-17)	4,143,383.00	4,143,383.00	0.0%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	6,867,753.00	7,634,132.00	11.2%	Not Met
1st Subsequent Year (2015-16)	6,867,753.00	6,941,989.00	1.1%	Met
2nd Subsequent Year (2016-17)	6,867,753.00	6,941,989.00	1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	5,135,728.00	5,091,027.00	-0.9%	Met
1st Subsequent Year (2015-16)	5,257,866.00	5,257,866.00	0.0%	Met
2nd Subsequent Year (2016-17)	5,603,060.00	5,603,060.00	0.0%	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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	Increase in Title I funding.
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	One-time Mandate Claims payment by State.
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	One-time donations from outside sources for capital projects.

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

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	

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	364,027.58	846,009.00	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:

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.2%	3.3%	4.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.1%	1.1%	1.5%

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)	178,026.00	31,734,233.00	N/A	Met
1st Subsequent Year (2015-16)	45,186.00	31,801,309.00	N/A	Met
2nd Subsequent Year (2016-17)	538,812.00	32,397,399.00	N/A	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 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2014-15)	963,062.00		Met
1st Subsequent Year (2015-16)	892,042.00		Met
2nd Subsequent Year (2016-17)	1,430,854.00		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)	1,008,605.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	4,536	4,482	4,463
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	38,457,206.00	38,575,056.00	39,273,470.00
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)	38,457,206.00	38,575,056.00	39,273,470.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,153,716.18	1,157,251.68	1,178,204.10
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	1,153,716.18	1,157,251.68	1,178,204.10

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	767,329.00	0.00	0.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	79,527.00	892,042.00	1,430,854.00
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)	386,388.00	386,388.00	386,388.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	
8. District's Available Reserve Amount (Lines C1 thru C7)	1,233,244.00	1,278,430.00	1,817,242.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.21%	3.31%	4.63%
District's Reserve Standard (Section 10B, Line 7):	1,153,716.18	1,157,251.68	1,178,204.10
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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)

Yes

1b. If Yes, identify the Interfund borrowings:

The General Fund has temporary borrowing from the Measure R Bond fund for the relocation of five portable classrooms to provide room for growth of the Independent study program. The loan will be repaid with interest over the course of three-years.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(2,715,799.00)	(2,918,175.00)	7.5%	202,376.00	Not Met
1st Subsequent Year (2015-16)	(3,262,903.00)	(3,489,343.00)	6.9%	226,440.00	Not Met
2nd Subsequent Year (2016-17)	(3,509,062.00)	(3,707,873.00)	5.7%	198,811.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	300,000.00	New	300,000.00	Not Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	0.00	42,153.00	New	42,153.00	Not Met
1st Subsequent Year (2015-16)	0.00	100,000.00	New	100,000.00	Not Met
2nd Subsequent Year (2016-17)	0.00	100,000.00	New	100,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. 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)

Negotiations for salary increases have been settled since Budget Adoption. These increases have now been included in the budget for 1st Interim and the two projection years.

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

Explanation:
(required if NOT met)

The General Fund has temporary borrowing from the Measure R Bond fund for the relocation of five portable classrooms to provide room for growth of the independent study program. The loan will be repaid with interest over the course of three-years.

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

Explanation:
(required if NOT met)

An enhanced student nutrition and wellness program as well as a negotiated salary increase resulted in increased cost to the Cafeteria Fund. The General Fund will contribute to this program until revenues grow to meet expense.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	25	Bond Interest & Redemption Fund 51x	Bond Interest & Redemption Fund 51x	39,293,363
Supp Early Retirement Program	5	General Fund	General Fund	259,765
State School Building Loans				
Compensated Absences	5	General Fund	General Fund	447,469

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
TOTAL:				40,000,597

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	4,065,752	4,213,352	4,411,566	3,812,883
Supp Early Retirement Program	198,045	187,265	42,500	30,000
State School Building Loans				
Compensated Absences	82,984	82,900	82,900	82,900

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Total Annual Payments:	4,346,781	4,483,517	4,536,966	3,925,783
Has total annual payment increased over prior year (2013-14)?	Yes	Yes	Yes	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Funded through Fund 51x Bond Interest and Redemption Fund.

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)

No

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

n/a

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

n/a

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)		
b. OPEB unfunded actuarial accrued liability (UAAL)		
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?		
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)		
1st Subsequent Year (2015-16)		
2nd Subsequent Year (2016-17)		
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)		0.00
1st Subsequent Year (2015-16)		
2nd Subsequent Year (2016-17)		
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)		
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)		
1st Subsequent Year (2015-16)		
2nd Subsequent Year (2016-17)		

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
a.		
b.		

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2014-15)		
a. 1st Subsequent Year (2015-16)		
a. 2nd Subsequent Year (2016-17)		
b. Current Year (2014-15)		
b. 1st Subsequent Year (2015-16)		
b. 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?

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	197.8	201.8	202.8	202.8

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

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?

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?

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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	920,880	937,117	951,260
% change in salary schedule from prior year	5.0%		

Multiyear Agreement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
2,584,432	2,594,770	2,594,770
82.0%	82.0%	82.0%
0.7%	0.4%	0.0%

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

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
274,508	284,013	296,138

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

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

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

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.

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	100.4	102.4	104.8	104.8

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

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?

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?

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)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement	216,036	215,336	216,549
---------------------------------	---------	---------	---------

% change in salary schedule from prior year
or

5.0%

Multiyear Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are costs of H&W benefit changes included in the Interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	693,779	693,779	714,592
3. Percent of H&W cost paid by employer	82.0%	82.0%	82.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	3.0%

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	56,011	42,362	81,115
3. Percent change in step & column over prior year	1.5%	0.8%	1.5%

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	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	21.0	21.0	21.0	21.0

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

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)
- A2. Is the system of personnel position control independent from the payroll system?
- A3. Is enrollment decreasing in both the prior and current fiscal years?
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
- A7. Is the district's financial system independent of the county office system?
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

SACS2014ALL Financial Reporting Software - 2014.2.0
12/1/2014 5:43:08 PM

56-73874-0000000

First Interim
2014-15 Projected Totals
Technical Review Checks

Oak Park Unified

Ventura County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

PASSED

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

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

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

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

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

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

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
12/1/2014 4:22:49 PM

56-73874-0000000

First Interim
2014-15 Original Budget
Technical Review Checks

Oak Park Unified

Ventura County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
12/1/2014 4:23:14 PM

56-73874-0000000

First Interim
2014-15 Board Approved Operating Budget
Technical Review Checks

Oak Park Unified

Ventura County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2014ALL Financial Reporting Software - 2014.2.0
12/1/2014 4:23:34 PM

56-73874-0000000

First Interim
2014-15 Actuals to Date
Technical Review Checks

Oak Park Unified

Ventura County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.