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December 2, 2014

TO: Board of Trustees  
FROM: Susan Skipp, Chief Business Official  
SUBJECT: 2014-15 First Interim Report

One of the reports that districts are required by the State to complete is the Interim Report. The purpose of this report is to give district administration and Board members an opportunity to review the budget adopted in June and any budget updates that have been submitted since that time. The interim report is a useful tool in reviewing the financial position of the district.

The first interim report covers the period of July 1 through October 31. After review and action by the Board to accept the report, it is forwarded to Marin County Office of Education (MCOE) for additional review before the information is submitted to the State.

As part of this report, you will find the 2014-15 updated budget and multi-year projections for years 2015-16 and 2016-17.

In reviewing the interim report, you will see the following:

- Column A The budget as adopted in June
- Column B The budget including any budget updates that the Board has approved between July 1 and October 31.
- Column C Actual revenue and expenditures as of October 31.
- Column D The budget including any budget updates processed after October 31.
- Column E The difference between budget updates before and after October 31.
- Column F The difference above reflected as a percentage.

In Section E of the report is the "Net Increase (Decrease) in Fund Balance." At the time the budget was adopted in June 2014, it was projected that the district would have a net decrease in fund balance of \$1,472,746. The multi-year projection produced a negative ending fund balance at the end of 2016-17.

The projected negative ending fund balance resulted in the district receiving a conditional approval of the 2014-15 budget by MCOE. The district was directed by MCOE to have the board take action on a resolution to do staffing layoffs that will result in a positive undesignated fund balance after reserves are set aside. The resolution was adopted on September 18, 2014, and an updated budget was submitted to MCOE at the end of September. Subsequently, the district received notification from MCOE that the budget was approved. MCOE will continue to monitor the district budget carefully and intervene if needed as outlined in Ed Code 42122 – 42129 and AB1200.

The following is the projected increase or (decrease) in fund balance for the adopted budget, the updated budget that was submitted at the end of September, and the first interim report:

	Adopted (June)	Updated (Sept.)	1 <sup>st</sup> Interim (Oct.)
2014-15	(\$1,472,746)	(\$1,205,477)	(\$1,664,833)
2015-16	(\$1,673,200)	(\$856,281)	(\$514,108)
2016-17	(\$2,002,380)	(\$1,047,532)	(\$586,115)
Ending Fund Bal	(\$493,415)	2,355,898	2,700,132
Undesignated After reserves	(\$1,198,246)	939,161	2,171,567

The first interim report includes the layoffs that were included in the September updated budget as well as any other staffing changes that have taken place. As you can see, the deficit spending is significantly reduced with the projected layoffs included. However, the structural deficit remains and without additional reductions will result in a qualified or negative budget in a few years. It is vitally important that discussions continue on how to reduce the expenditures. Please see the assumptions page for the details on staffing changes and the financial impact.

After updating the budget and bringing forward the ending fund balance from the unaudited actuals report, the interim report indicates a decrease in fund balance of \$1,664,833 in 2014-15. Of this amount \$410,619 in budgeted expenditures are from restricted ending balances (carryover) at the end of 2013-14. Additionally, there are assigned funds of \$251,598 which is carryover that is locally restricted. Restricted and assigned ending balances at the end of prior year are brought forward as expenditures in the current year which can cause an increase in budgeted expenditures in the current year. For budget activity in 2014-15, there is a net decrease in fund balance of \$1,002,616.

The multi-year projection indicates the following net increase (decrease) in fund balance:

2014-15	(\$1,664,833)
2015-16	(\$514,108)
2016-17	(\$586,115)

The fund balance at the end of 2013-14 is \$5,465,188. The projected ending fund balance at the end of 2016-17 is \$2,700,132. This is a total decrease in fund balance of \$2,765,056.

To address the ongoing structural deficit, an Ad Hoc Budget Committee was formed in June 2014 and continues to meet on a regular basis to review the budget in depth and make suggestions and recommendations on possible budget changes going forward.

The two main areas of uncertainty in revenue are Federal Impact Aid and property tax collections.

With new procedures currently in place for the calculation and distribution of Federal Impact Aid, the district expects to receive a more level amount each year. Most of the payments from back years that were owed to the district have been paid so we do not anticipate any large windfalls in the coming years.

The amount received in 2013-14 is \$1,700,652, and the budget in 2014-15 and the out years is \$1,700,000 each year. To date, the district has received two small payments totaling \$36,544 from back years. There may be a couple more back payments of similar size but the timing is unknown. As you can see, the back payments are very small compared to the previous large back payments. The total owed for back payments is estimated at less than \$50,000.

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Estimates on property taxes are provided by the Marin and Sonoma County Assessors' offices. In 2013-14, the estimate from Sonoma County was significantly understated resulting in more than \$210,000 in unanticipated property tax revenue. By contrast, the 2012-13 Sonoma County estimate was overstated by more than \$100,000 resulting in lower than anticipated revenue. Because of the increased revenue in 2013-14, there is an increase in property tax estimates for 2014-15 and the out years which has a significant positive impact on the ending fund balance. We are working with the Sonoma County Assessor in an attempt to receive more accurate estimates.

Budgeted revenue in 2014-15 has increased \$403,010. In addition to the increased budget for property taxes, the other revenue areas that increased are:

- State revenue - one-time mandated reimbursement
- Local revenue – donations received to date.

The district continues to receive Prop 30 Education Protection Account funds which started in 2012-13 and will continue through 2018-19. The district also receives funds from Prop 39 Clean Energy Funds for the period of 2014-15 through 2017-18. The projected revenue for all of the above funding sources is included on the budget assumptions sheet that is attached.

The Parcel Tax was passed by the voters on November 6, 2012, and will continue until June 2021 with an annual inflation factor of 2%. The estimated revenue for 2014-15 is \$910,000.

On the expenditures part of the budget, there have been the following revisions since the budget was adopted in June.

Certificated salaries, classified salaries, and employee benefits have changed significantly in the current year. The salaries and benefits in the adopted budget in June included estimates for new staff which have now been updated to the known amounts. The most significant reduction in certificated salaries is attributable to an unexpected retirement at the end of 2013-14 from the counselor who performed the assessments for special ed. It is a difficult position to fill, and the work is currently being done by an outside agency on a contract basis.

As staffing changes in the current year for resignations, each position is being carefully reviewed and an attempt is made to fill from existing staff instead of hiring new staff. The details are provided on the assumptions sheet that is attached.

Negotiations with all units have not been settled for 2014-15.

Increases in the areas of books and supplies, services, and capital outlay are the result of budgeting carryover from the prior year and budget updates as information is known.

The Board took action to fully fund the OPEB (Other Post-Employment Benefits) obligation effective with the 2008-09 budget year. According to the most recent actuarial study, the annual required contribution (ARC) is \$286,133. Because of the poor economic situation, the

Board eliminated funding of OPEB beginning in 2010-11; however, the budget does include the cost of health benefits for current retirees on a pay-as-you-go basis. The district pays for retiree health benefits until age 65.

Included in the report documents are summaries of the budget assumptions used to project the budget for the current year and two succeeding years as required. The assumptions have been revised from the adopted budget as more current information is now available.

The multi-year projection using the assumptions included in the report result in a net increase (decrease) in fund balance as follows:

2014-15	(\$1,664,833)
2015-16	(\$514,108)
2016-17	(\$586,115)

The ending fund balance is projected as follows:

2016-17 ending fund balance	\$2,700,132
Revolving cash	\$ 3,000
Assigned for district house repairs	\$ 18,000
Reserve for economic uncertainty 4%	\$ 507,567
Unassigned/Undesignated	\$2,171,567

The first interim report will be submitted to Marin County Office of Education with a positive certification.

In addition to the general fund, we have six other funds. An interim report is included for each of these funds and the following are a few comments on the other funds.

Cafeteria Fund #13 The budget in this fund includes the cost of staffing, food, and other services as required to provide a food service program for our students. The transfer from the General Fund has increased to \$250,000. The transfer represents 56% of the food service budget. The balance of funds needed to maintain the food service program as 44% comes from Federal and State reimbursements and the sale of food. The multi-year projection assumes a transfer from the General Fund of \$265,000 in 2015-16, and \$275,000 in 2016-17.

The board has approved a contract with an outside expert to review the food service program to determine if there are ways to be more efficient and reduce costs while improving the food that is provided. It is anticipated that the review will be in January 2015.

Deferred Maintenance Fund #14 Legislation passed in 2008-09 included language that changed deferred maintenance funds to part of the Tier III unrestricted funds. This means that the funds received for deferred maintenance are deposited to the unrestricted side of the General Fund. The district is scheduled to receive Deferred Maintenance Hardship funds for 2008-09 through 2014-15 in the amount of \$62,843 to repay the district for the cost of the water tank project at THS and \$136,221 for the roofing project at WMS.

Part of the new Local Control Funding Formula includes a hold harmless for the amount of state revenue that each district received in 2012-13. Because of the hold harmless, the district will continue to receive \$236,217 each year that was previously for deferred maintenance. All

funds received under the hold harmless will be unrestricted and can be utilized for any purpose. The current budget and multi-year projections include a transfer to the Deferred Maintenance Fund of approximately \$40,000. The Board has the option of reviewing the amount of the transfer to determine if the amount is sufficient to meet the needs of the district or if the amount should be changed.

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Other Post Employment Benefits (OPEB) #20 This fund is used for accumulating contributions from the other funds for the payment of current retiree benefits as well as funding the long term liability. An actuarial study was completed as of July 1, 2013, which stated the long-term liability is \$2,013,470. There is a projected ending fund balance of \$111,579. Funding of the liability was ceased of July 1, 2009, and will remain unfunded until the financial situation improves and the Board takes action to approve funding.

Multi-year projections for this fund include no changes with the exception of interest earned each year.

Bond Interest and Redemption Fund 51 This fund is maintained by Marin County Treasurer and hold the taxes collected for the repayment of the general obligation bonds. The district does not have the ability to access this fund as it is completely under the control of Marin County Treasurer.

Scholarship Fund #73 The exhibits for Fund 73 combines two funds that the district maintains.

One fund holds the funds donated by the community for scholarships for our students. The scholarships that are awarded each year are paid from this fund.

Beginning in 2010-11, a new fund was opened as a trust account to make payments for the special ed settlement. The trust fund will remain in operation until the final payment is made in 2019-20.

Multi-year projections for this fund indicate no significant change in fund balance each year.

For the balance of the year, we will continue to monitor all revenue and expenditures and present budget revisions as needed. The next interim report will be presented to the Board for approval in March.

For your reference attached are two documents. First is the assumptions used in creating the 2014-15 budget and the multi-year projections. The other document is "Questions Every Board Member Should Ask About Your District's Budget." This document was created by a committee of Board Members and Business Managers in Marin County to highlight several important areas of the interim report.

Please do not hesitate to contact me at (707)878-2226 or at [susan.skipp@shorelineunified.org](mailto:susan.skipp@shorelineunified.org) should you have any questions or concerns.

SHORELINE UNIFIED SCHOOL DISTRICT  
 BUDGET ASSUMPTIONS FOR MULTI-YEAR PROJECTIONS  
 FIRST INTERIM REPORT 2014-15 - Updated 12-3-14  
 INCLUDES LAYOFFS IN 2015-16 PER RESOLUTION ADOPTED ON SEPT. 18, 2014

	2014-15	2015-16	2016-17
<b>Local Control Funding Formula (LCFF) Sources</b>			
Enrollment	517	494	489
Estimated ADA	<del>4</del> 574.64	450.35	442.43
LCFF ADA (use prior year if declining)	526.06	574.64	450.35
COLA based on SSC Dashboard dated June 2014	0.85%	2.10%	2.30%
<b>Property Taxes</b>			
Estimated property taxes	7,192,757	7,401,540	7,616,587
Percent increase in secured property taxes	3.19%	3.00%	3.00%
<b>Mandated Costs</b>			
Mandate Block Grant as of 2013-14	17,972	17,658	16,921
One-time Payment for Outstanding Mandate Claims	32,238	n/a	n/a
<b>Lottery Revenue</b>			
Unrestricted per ADA	128.00	128.00	128.00
Estimated Revenue	64,312	61,936	59,413
Restricted per ADA	34.00	34.00	34.00
Estimated Revenue	17,083	16,452	15,781
<b>Federal Revenue</b>			
Federal Impact Aid - Budget	1,700,000	1,700,000	1,700,000
Federal Impact Aid - Received to date	36,544	n/a	n/a
<b>State Revenue</b>			
LCFF Hold Harmless	1,241,256	1,241,256	1,241,256
Includes all funds from previous categorical programs			
Less Basic Aid Fair Share	(378,688)	(378,688)	(378,688)
Less Transfer to MCOE for Special Ed	(31,602)	(31,602)	(31,602)
Prop 30 EPA (ends 2018-19)	105,212	94,928	90,070
Prop 39 Energy Grant (ends 2017-18)	54,354	54,354	54,354
<b>Local Revenue</b>			
Interest income	5,000	5,000	5,000
Parcel Tax	910,000	910,000	910,000
<b>Misc. Info</b>			
Cost of retiree health benefits (paid to age 65)	108,642	90,688	56,656
Contribution to OPEB	-	-	-
Cost of retirement incentive	17,433	10,300	10,300
Contribution to Deferred Maintenance	40,000	40,000	40,000
Contribution to Cafeteria Fund	250,000	265,000	275,000
<b>Benefits</b>			
STRS	8.33%	10.73%	12.58%
PERS	11.700%	12.600%	15.000%
State Unemployment (SUI)	0.05%	0.05%	0.05%
Workers' Comp	3.040%	3.040%	3.040%
Health Insurance Increase	9.98%	12.00%	12.00%
Dental Insurance Increase (Decrease)	-2.90%	5.00%	5.00%
Vision Insurance Increase	2.70%	5.00%	5.00%

	2014-15	2015-16	2016-17
<b>Staffing Changes in 2014-15</b>			
Superintendent increased from .50 fte (+ extra days) to .75 fte (Stubbs)	25,974	26,399	26,822
Interim Principal at TES (Patterson)	41,997	-	-
Add 1.0 fte Teacher in 2015-16 (Realon)	-	96,225	-
Add 1.0 fte RSP Teacher at WMS (Klein)	71,868	75,606	81,379
Add 1.0 fte Counselor at THS (Marx)	106,943	112,929	119,418
Teacher at THS on leave 2014-15 .20 fte (Pont Serra)	(22,288)	-	-
Teacher at THS on leave replaced plus additional .40 fte ongoing (Saunders)	57,957	45,378	47,316
Teacher at WMS on Sabbatical for 2014-15 paid at 50% with full benefits (Underwood)	55,994	-	-
Temp 1.0 at WMS to replace for Sabbatical (Steward)	69,289	-	-
Add .50 fte Teacher at WMS (Eckert)	33,981	35,817	38,674
Retirement of Teacher at THS (Heydon)	(131,466)	(135,615)	(140,204)
Add benefits for retiree from THS (Heydon)	8,630	3,182	-
Teacher at THS replaced (Bishop)	66,392	70,040	73,905
Retirement of Counselor/Psychologist (Waldorf)	(117,634)	(120,072)	(122,672)
Psychologist replaced with contract with ProCare	52,000	55,000	55,000
Add benefits for retiree (Waldorf)	8,630	7,160	-
Teacher at TES (Gross)	(73,804)	(77,436)	(81,274)
Teacher at TES is replaced (C. Fritsche)	98,086	99,864	106,141
Contract with 360 Degrees cancelled - replaced with Speech/Language Teacher	(125,000)	(125,000)	(125,000)
Add 1.0 fte for Speech/Language Teacher (Spitler-Kashuba)	100,798	106,076	111,742
Retirement of .75 fte Instructional Asst. at TES (Villich)	(55,196)	(56,931)	(59,446)
Add benefits for retiree	5,083	-	-
Instructional Asst. .75 fte at TES replaced (Schmitt)	53,181	54,902	57,693
Instructional Asst. .625 at BBS moved to TES (Schmitt)	(46,662)	(47,604)	(50,231)
Instructional Asst. .625 at BBS replaced (Borges)	23,314	24,412	25,870
Retirement of 1.0 fte Admin Secretary at TES (Lucchesi)	(88,650)	(91,065)	(94,712)
Add benefits for retiree	8,630	9,546	10,623
Admin. Secretary 1.0fte at TES replaced (Beltran)	82,271	87,670	94,445
Retirement of 1.0 fte Custodian at TES/THS (Castellanos)	(85,031)	(88,088)	(92,368)
Add benefits for retiree	8,630	7,138	-
Custodian 1.0 fte at TES/THS replaced (Lopez, C.)	55,557	58,663	62,708
Add .75 fte Special Ed Instructional Aide at WMS (Mehari)	37,907	40,086	42,852
Retirement of .50 fte Instructional Asst. at Inv (Ramirez) - reconfigured existing staff	(34,248)	(35,051)	(36,325)
Retirement of .0625 fte Food Service Asst. at Inv (Ramirez) - reconfigured existing staff	(2,994)	(3,175)	(3,406)
Add Special Ed Instructional Asst. .50 fte at THS (Steele) - reconfigured existing staff	-	-	-
Retirement of .30 fte Instructional Asst. at TES (Vail) - reconfigured existing staff	(17,299)	(17,036)	(17,682)
<b>TOTAL CHANGE as of September 22, 2014</b>	<b>272,840</b>	<b>219,020</b>	<b>131,268</b>
<b>CHANGES MADE BETWEEN SEPTEMBER 22, 2104 AND NOVEMBER 2015</b>			
District Clerk resigned (Ceresa)	(46,840)	(57,483)	(62,011)
District Clerk replaced (Borges)	34,962	36,624	38,826
Instructional Asst .625 fte at BBS eliminated (Borges)	(23,314)	(24,412)	(25,870)
Add .125 fte Food Service Asst. at Inverness (Gonzalez)	3,869	4,054	4,296
<b>TOTAL CHANGES SEPTEMBER 22, 2014 - NOVEMBER 2015</b>	<b>(31,323)</b>	<b>(41,217)</b>	<b>(44,759)</b>
<b>Staffing Changes in 2015-16</b>			
Layoffs in accordance with Board resolutions adopted on Sept. 18, 2014			
Certificated layoffs of 4.60 fte salaries		(266,674)	(277,194)
Certificated layoffs of 4.60 fte benefits		(95,848)	(108,894)
Classified layoffs of 4.91 fte salaries		(187,168)	(192,415)
Classified layoffs of 4.91 fte benefits		(103,749)	(116,502)
<b>TOTAL CHANGES IN 2015-16</b>		<b>(653,439)</b>	<b>(695,005)</b>
<b>Other Significant Changes 2014-15</b>			
Sewer budget increased based on current invoice	21,600	21,600	21,600

**QUESTIONS EVERY BOARD MEMBER SHOULD ASK  
ABOUT YOUR DISTRICT'S BUDGET  
First Interim Report 2014-15**

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**Enrollment Trends**

What is the status of your district's enrollment growth or decline? What is the trend over a three-year period (current year and two years forward)? Is the enrollment projection updated at least annually? Have staffing adjustments been made?

Source location:

Form A

Form 01CSI Standard #1 – 3

**Salaries and Benefits**

What percentage of the district's unrestricted general fund budget is allocated to salaries and benefits? What is the trend? Is the district above the state average of 80-85%? To what extent is the district relying on local revenue sources to pay for staff?

Source location:

Form 01

Form 01CSI Standard #5

Note: The required AB1200 salary settlement disclosure form is the best source for this information.

**Deficit Spending**

Is your district deficit spending in the current year? What is the trend? Is deficit spending supported by one-time resources such as fund balance or one-time restricted or unrestricted revenues?

Source location:

Form MYPI

Form 01CSI Standard #8

**Fund Balance Trend**

What is the trend of changes to the restricted and unrestricted fund balance over a three-year period (current year and two years forward)?

Source location:

Form MYPI

Form 01CSI Standard #9

**Reserves**

Is your district able to maintain its reserve for economic uncertainty in the current and two subsequent years based on current unrestricted revenue and expenditure trends?

Source location:

Form MYPI

Form 01CSI Standard #10



**Encroachment**

How much are the district's "Contributions to Restricted Programs" in the current year? What is the trend? What other funds or programs are encroaching on the unrestricted general fund and what is the three-year trend?

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Source location:

Form 01CSI Standard S5

Note: The SACS report only reflects dollar amounts and not specific programs generating the encroachment. Additional analysis by staff would be required as a supplement to Form 01CSI in order to fully answer this question.

**Collective Bargaining**

Has the district settled collective bargaining agreements in excess of incremental revenue over the past three years? Did the pre-settlement analysis identify an ongoing revenue source to support the agreement or are budget reductions necessary to sustain the total compensation increase?

Source location:

Form 01CSI Standard #S8

Note: The SACS report only reports an analysis of revenue sources necessary to fund salary increases at the time of the budget adoption and doesn't determine if this analysis was done proactively to the conclusion of salary negotiations.

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
Form	Description	2014-15 Original Budget	2014-15 Board Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
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				
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits	G	G	G	G
21I	Building Fund				
25I	Capital Facilities Fund				
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund				
40I	Special Reserve Fund for Capital Outlay Projects				
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				
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	G	G	G	G
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
MYPIO	Multiyear Projections - Cafeteria Special Revenue Fund				GS
MYPIO	Multiyear Projections - Deferred Maintenance Fund				GS
MYPIO	Multiyear Projections - Special Reserve Fund for Postemployment Be				GS
MYPIO	Multiyear Projections - Bond Interest and Redemption Fund				GS
MYPIO	Multiyear Projections - Foundation Private-Purpose Trust 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  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,804,444.00	7,804,444.00	653,213.81	8,120,537.00	316,093.00	4.1%
2) Federal Revenue		8100-8299	1,952,825.00	1,952,825.00	63,082.78	1,956,528.00	3,703.00	0.2%
3) Other State Revenue		8300-8599	196,075.00	196,075.00	21,235.78	235,241.00	39,166.00	20.0%
4) Other Local Revenue		8600-8799	1,448,504.00	1,448,504.00	51,932.83	1,492,552.00	44,048.00	3.0%
5) TOTAL, REVENUES			11,401,848.00	11,401,848.00	789,465.20	11,804,858.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	5,017,588.00	5,017,588.00	1,077,369.62	4,916,304.00	101,284.00	2.0%
2) Classified Salaries		2000-2999	2,322,393.00	2,322,393.00	634,278.38	2,313,297.00	9,096.00	0.4%
3) Employee Benefits		3000-3999	3,135,002.00	3,135,002.00	826,818.18	2,973,908.00	161,094.00	5.1%
4) Books and Supplies		4000-4999	562,070.00	562,070.00	217,409.95	1,189,596.14	(627,526.14)	-111.6%
5) Services and Other Operating Expenditures		5000-5999	1,392,977.00	1,392,977.00	501,581.13	1,632,020.00	(239,043.00)	-17.2%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	44,700.88	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	165,564.00	165,564.00	(0.17)	165,564.00	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			12,600,594.00	12,600,594.00	3,302,157.97	13,195,689.14		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,198,746.00)	(1,198,746.00)	(2,512,692.77)	(1,390,831.14)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	274,000.00	274,000.00	274,000.00	274,000.00	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			(274,000.00)	(274,000.00)	(274,000.00)	(274,000.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,472,746.00)	(1,472,746.00)	(2,786,692.77)	(1,664,831.14)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,654,910.76	5,465,187.13		5,465,187.13	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)			4,654,910.76	5,465,187.13		5,465,187.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,654,910.76	5,465,187.13		5,465,187.13		
2) Ending Balance, June 30 (E + F1e)			3,182,164.76	3,992,441.13		3,800,355.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	137,751.00	410,619.17		0.03		
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	15,672.00	15,672.00		15,672.00		
District House Repairs	0000	9780	15,672.00					
District House Repairs	0000	9780		15,672.00				
District House Repairs	0000	9780				15,672.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	514,900.00	514,900.00		538,788.00		
Unassigned/Unappropriated Amount		9790	2,510,841.76	3,048,249.95		3,242,895.96		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	881,913.00	881,913.00	526,576.00	862,568.00	(19,345.00)	-2.2%
Education Protection Account State Aid - Current Year		8012	104,872.00	104,872.00	26,305.00	105,212.00	340.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	49,543.00	49,543.00	11,669.60	48,200.00	(1,343.00)	-2.7%
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	6,628,083.00	6,628,083.00	84,739.26	6,959,444.00	331,361.00	5.0%
Unsecured Roll Taxes		8042	176,105.00	176,105.00	3,923.95	180,513.00	4,408.00	2.5%
Prior Years' Taxes		8043	3,928.00	3,928.00	0.00	4,600.00	672.00	17.1%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>7,844,444.00</b>	<b>7,844,444.00</b>	<b>653,213.81</b>	<b>8,160,537.00</b>	<b>316,093.00</b>	<b>4.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(40,000.00)	(40,000.00)	0.00	(40,000.00)	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%
<b>TOTAL, LCFF SOURCES</b>			<b>7,804,444.00</b>	<b>7,804,444.00</b>	<b>653,213.81</b>	<b>8,120,537.00</b>	<b>316,093.00</b>	<b>4.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	1,700,000.00	1,700,000.00	36,543.78	1,700,000.00	0.00	0.0%
Special Education Entitlement		8181	132,190.00	132,190.00	0.00	132,190.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,617.00	1,617.00	0.00	1,617.00	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	38,146.00	38,146.00	10,144.00	38,244.00	98.00	0.3%
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	23,445.00	23,445.00	8,901.00	23,445.00	0.00	0.0%

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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	20,437.00	20,437.00	7,494.00	17,144.00	(3,293.00)	-16.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,390.00	2,390.00	0.00	2,843.00	453.00	19.0%
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	34,600.00	34,600.00	0.00	41,045.00	6,445.00	18.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,952,825.00</b>	<b>1,952,825.00</b>	<b>63,082.78</b>	<b>1,956,528.00</b>	<b>3,703.00</b>	<b>0.2%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	18,296.00	18,296.00	0.00	50,210.00	31,914.00	174.4%
Lottery - Unrestricted and Instructional Material		8560	78,380.00	78,380.00	3,560.97	81,395.00	3,015.00	3.8%
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	27,000.00	27,000.00	17,550.00	31,237.00	4,237.00	15.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	54,354.00	54,354.00	0.00	54,354.00	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	18,045.00	18,045.00	124.81	18,045.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>196,075.00</b>	<b>196,075.00</b>	<b>21,235.78</b>	<b>235,241.00</b>	<b>39,166.00</b>	<b>20.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	900,000.00	900,000.00	15,281.10	910,000.00	10,000.00	1.1%
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	12,816.00	12,816.00	1,068.00	12,816.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,383.46	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	40,000.00	40,000.00	30,338.00	40,000.00	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	293,197.00	293,197.00	3,862.27	327,245.00	34,048.00	11.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	5,859.00	5,859.00	0.00	5,859.00	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	191,632.00	191,632.00	0.00	191,632.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,448,504.00</b>	<b>1,448,504.00</b>	<b>51,932.83</b>	<b>1,492,552.00</b>	<b>44,048.00</b>	<b>3.0%</b>
<b>TOTAL, REVENUES</b>			<b>11,401,848.00</b>	<b>11,401,848.00</b>	<b>789,465.20</b>	<b>11,804,858.00</b>	<b>403,010.00</b>	<b>3.5%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	4,090,934.00	4,090,934.00	826,845.25	4,035,759.00	55,175.00	1.3%
Certificated Pupil Support Salaries		1200	365,380.00	365,380.00	65,566.39	281,369.00	84,011.00	23.0%
Certificated Supervisors' and Administrators' Salaries		1300	530,312.00	530,312.00	184,797.98	572,885.00	(42,573.00)	-8.0%
Other Certificated Salaries		1900	30,962.00	30,962.00	160.00	26,291.00	4,671.00	15.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>5,017,588.00</b>	<b>5,017,588.00</b>	<b>1,077,369.62</b>	<b>4,916,304.00</b>	<b>101,284.00</b>	<b>2.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	736,711.00	736,711.00	155,348.58	651,204.00	85,507.00	11.6%
Classified Support Salaries		2200	862,675.00	862,675.00	249,733.15	929,705.00	(67,030.00)	-7.8%
Classified Supervisors' and Administrators' Salaries		2300	226,253.00	226,253.00	82,513.32	233,148.00	(6,895.00)	-3.0%
Clerical, Technical and Office Salaries		2400	489,171.00	489,171.00	146,424.55	493,040.00	(3,869.00)	-0.8%
Other Classified Salaries		2900	7,583.00	7,583.00	258.78	6,200.00	1,383.00	18.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,322,393.00</b>	<b>2,322,393.00</b>	<b>634,278.38</b>	<b>2,313,297.00</b>	<b>9,096.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	471,130.00	471,130.00	94,574.60	428,132.00	42,998.00	9.1%
PERS		3201-3202	273,371.00	273,371.00	68,995.99	272,656.00	715.00	0.3%
OASDI/Medicare/Alternative		3301-3302	251,794.00	251,794.00	62,118.24	250,185.00	1,609.00	0.6%
Health and Welfare Benefits		3401-3402	1,758,007.00	1,758,007.00	508,218.49	1,658,269.00	99,738.00	5.7%
Unemployment Insurance		3501-3502	36,782.00	36,782.00	857.34	3,607.00	33,175.00	90.2%
Workers' Compensation		3601-3602	223,035.00	223,035.00	52,083.72	220,396.00	2,639.00	1.2%
OPEB, Allocated		3701-3702	91,334.00	91,334.00	37,334.42	108,642.00	(17,308.00)	-19.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	29,549.00	29,549.00	2,635.38	32,021.00	(2,472.00)	-8.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,135,002.00</b>	<b>3,135,002.00</b>	<b>826,818.18</b>	<b>2,973,908.00</b>	<b>161,094.00</b>	<b>5.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	22,554.00	22,554.00	1,093.66	75,939.00	(53,385.00)	-236.7%
Books and Other Reference Materials		4200	24,936.00	24,936.00	11,586.62	64,818.14	(39,882.14)	-159.9%
Materials and Supplies		4300	514,580.00	514,580.00	166,459.76	1,007,544.00	(492,964.00)	-95.8%
Noncapitalized Equipment		4400	0.00	0.00	38,269.91	41,295.00	(41,295.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>562,070.00</b>	<b>562,070.00</b>	<b>217,409.95</b>	<b>1,189,596.14</b>	<b>(627,526.14)</b>	<b>-111.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	52,630.00	52,630.00	10,409.28	55,015.00	(2,385.00)	-4.5%
Dues and Memberships		5300	15,510.00	15,510.00	17,196.61	16,720.00	(1,210.00)	-7.8%
Insurance		5400-5450	52,000.00	52,000.00	77,672.31	47,500.00	4,500.00	8.7%
Operations and Housekeeping Services		5500	321,250.00	321,250.00	68,441.26	349,700.00	(28,450.00)	-8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,279.00	130,279.00	55,021.72	132,604.00	(2,325.00)	-1.8%
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	757,408.00	757,408.00	256,434.93	964,581.00	(207,173.00)	-27.4%
Communications		5900	63,900.00	63,900.00	16,405.02	65,900.00	(2,000.00)	-3.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,392,977.00</b>	<b>1,392,977.00</b>	<b>501,581.13</b>	<b>1,632,020.00</b>	<b>(239,043.00)</b>	<b>-17.2%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	44,700.88	5,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>44,700.88</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	165,564.00	165,564.00	(0.17)	165,564.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>165,564.00</b>	<b>165,564.00</b>	<b>(0.17)</b>	<b>165,564.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>12,600,594.00</b>	<b>12,600,594.00</b>	<b>3,302,157.97</b>	<b>13,195,689.14</b>	<b>(595,095.14)</b>	<b>-4.7%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	250,000.00	250,000.00	250,000.00	250,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	24,000.00	24,000.00	24,000.00	24,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>274,000.00</b>	<b>274,000.00</b>	<b>274,000.00</b>	<b>274,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> <b>(a - b + c - d + e)</b>			<b>(274,000.00)</b>	<b>(274,000.00)</b>	<b>(274,000.00)</b>	<b>(274,000.00)</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	7,804,444.00	7,804,444.00	653,213.81	8,120,537.00	316,093.00	4.1%
2) Federal Revenue		8100-8299	1,700,000.00	1,700,000.00	36,543.78	1,700,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	84,129.00	84,129.00	1,792.96	117,048.00	32,919.00	39.1%
4) Other Local Revenue		8600-8799	63,675.00	63,675.00	35,651.73	63,675.00	0.00	0.0%
5) TOTAL, REVENUES			9,652,248.00	9,652,248.00	727,202.28	10,001,260.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,953,149.00	3,953,149.00	894,276.61	3,987,353.00	(34,204.00)	-0.9%
2) Classified Salaries		2000-2999	1,593,715.00	1,593,715.00	452,625.99	1,656,872.00	(63,157.00)	-4.0%
3) Employee Benefits		3000-3999	2,345,770.00	2,345,770.00	637,648.13	2,297,074.00	48,696.00	2.1%
4) Books and Supplies		4000-4999	453,769.00	453,769.00	140,329.76	674,909.00	(221,140.00)	-48.7%
5) Services and Other Operating Expenditures		5000-5999	865,964.00	865,964.00	358,616.70	898,382.00	(32,418.00)	-3.7%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	44,700.88	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(11,044.00)	(11,044.00)	0.00	(11,044.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			9,206,323.00	9,206,323.00	2,528,198.07	9,508,546.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			445,925.00	445,925.00	(1,800,995.79)	492,714.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	250,000.00	250,000.00	250,000.00	250,000.00	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	(1,668,671.00)	(1,668,671.00)	0.00	(1,496,926.00)	171,745.00	-10.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,918,671.00)	(1,918,671.00)	(250,000.00)	(1,746,926.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>(1,472,746.00)</b>	<b>(1,472,746.00)</b>	<b>(2,050,995.79)</b>	<b>(1,254,212.00)</b>		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,517,159.76	5,054,567.96		5,054,567.96	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)			4,517,159.76	5,054,567.96		5,054,567.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,517,159.76	5,054,567.96		5,054,567.96		
2) Ending Balance, June 30 (E + F1e)			3,044,413.76	3,581,821.96		3,800,355.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	15,672.00	15,672.00		15,672.00		
District House Repairs	0000	9780	15,672.00					
District House Repairs	0000	9780		15,672.00				
District House Repairs	0000	9780				15,672.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	514,900.00	514,900.00		538,788.00		
Unassigned/Unappropriated Amount			2,510,841.76	3,048,249.96		3,242,895.96		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	881,913.00	881,913.00	526,576.00	862,568.00	(19,345.00)	-2.2%
Education Protection Account State Aid - Current Year		8012	104,872.00	104,872.00	26,305.00	105,212.00	340.00	0.3%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	49,543.00	49,543.00	11,669.60	48,200.00	(1,343.00)	-2.7%
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	6,628,083.00	6,628,083.00	84,739.25	6,959,444.00	331,361.00	5.0%
Unsecured Roll Taxes		8042	176,105.00	176,105.00	3,923.95	180,513.00	4,408.00	2.5%
Prior Years' Taxes		8043	3,928.00	3,928.00	0.00	4,600.00	672.00	17.1%
Supplemental Taxes		8044	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>7,844,444.00</b>	<b>7,844,444.00</b>	<b>653,213.81</b>	<b>8,160,537.00</b>	<b>316,093.00</b>	<b>4.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(40,000.00)	(40,000.00)	0.00	(40,000.00)	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%
<b>TOTAL, LCFF SOURCES</b>			<b>7,804,444.00</b>	<b>7,804,444.00</b>	<b>653,213.81</b>	<b>8,120,537.00</b>	<b>316,093.00</b>	<b>4.1%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	1,700,000.00	1,700,000.00	36,543.78	1,700,000.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,700,000.00</b>	<b>1,700,000.00</b>	<b>36,543.78</b>	<b>1,700,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	18,296.00	18,296.00	0.00	50,210.00	31,914.00	174.4%
Lottery - Unrestricted and Instructional Materials		8560	63,307.00	63,307.00	1,668.15	64,312.00	1,005.00	1.6%
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	2,526.00	2,526.00	124.81	2,526.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>84,129.00</b>	<b>84,129.00</b>	<b>1,792.96</b>	<b>117,048.00</b>	<b>32,919.00</b>	<b>39.1%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	12,816.00	12,816.00	1,058.00	12,816.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	1,383.46	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	40,000.00	40,000.00	30,338.00	40,000.00	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	0.00	0.00	2,862.27	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	5,859.00	5,859.00	0.00	5,859.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>63,675.00</b>	<b>63,675.00</b>	<b>35,651.73</b>	<b>63,675.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>9,652,248.00</b>	<b>9,652,248.00</b>	<b>727,202.28</b>	<b>10,001,260.00</b>	<b>349,012.00</b>	<b>3.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	3,240,479.00	3,240,479.00	665,838.76	3,220,241.00	20,238.00	0.6%
Certificated Pupil Support Salaries		1200	155,746.00	155,746.00	43,479.87	170,836.00	(15,190.00)	-9.8%
Certificated Supervisors' and Administrators' Salaries		1300	530,312.00	530,312.00	184,797.98	572,885.00	(42,573.00)	-8.0%
Other Certificated Salaries		1900	26,612.00	26,612.00	160.00	23,291.00	3,321.00	12.5%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,953,149.00</b>	<b>3,953,149.00</b>	<b>894,276.61</b>	<b>3,987,353.00</b>	<b>(34,204.00)</b>	<b>-0.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	224,430.00	224,430.00	44,396.11	211,872.00	12,558.00	5.6%
Classified Support Salaries		2200	650,861.00	650,861.00	180,462.67	717,241.00	(66,380.00)	-10.2%
Classified Supervisors' and Administrators' Salaries		2300	226,253.00	226,253.00	82,513.32	233,148.00	(6,895.00)	-3.0%
Clerical, Technical and Office Salaries		2400	489,171.00	489,171.00	144,995.11	491,611.00	(2,440.00)	-0.5%
Other Classified Salaries		2900	3,000.00	3,000.00	258.78	3,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,593,715.00</b>	<b>1,593,715.00</b>	<b>452,625.99</b>	<b>1,656,872.00</b>	<b>(63,157.00)</b>	<b>-4.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	371,016.00	371,016.00	77,715.85	345,434.00	25,582.00	6.9%
PERS		3201-3202	187,596.00	187,596.00	49,096.89	195,605.00	(8,009.00)	-4.3%
OASDI/Medicare/Alternative		3301-3302	180,439.00	180,439.00	46,594.09	186,134.00	(5,695.00)	-3.2%
Health and Welfare Benefits		3401-3402	1,293,724.00	1,293,724.00	383,484.66	1,258,844.00	34,880.00	2.7%
Unemployment Insurance		3501-3502	27,410.00	27,410.00	674.45	2,766.00	24,644.00	89.9%
Workers' Compensation		3601-3602	168,918.00	168,918.00	40,969.45	172,049.00	(3,131.00)	-1.9%
OPEB, Allocated		3701-3702	91,334.00	91,334.00	37,334.42	108,642.00	(17,308.00)	-19.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,333.00	25,333.00	1,778.32	27,600.00	(2,267.00)	-8.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>2,345,770.00</b>	<b>2,345,770.00</b>	<b>637,648.13</b>	<b>2,297,074.00</b>	<b>48,696.00</b>	<b>2.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	22,554.00	22,554.00	1,093.66	75,939.00	(53,385.00)	-236.7%
Books and Other Reference Materials		4200	9,863.00	9,863.00	3,240.76	19,875.00	(10,012.00)	-101.5%
Materials and Supplies		4300	421,352.00	421,352.00	99,401.62	540,325.00	(118,973.00)	-28.2%
Noncapitalized Equipment		4400	0.00	0.00	36,593.72	38,770.00	(38,770.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>453,769.00</b>	<b>453,769.00</b>	<b>140,329.76</b>	<b>674,909.00</b>	<b>(221,140.00)</b>	<b>-48.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	17,300.00	17,300.00	6,382.03	20,300.00	(3,000.00)	-17.3%
Dues and Memberships		5300	15,510.00	15,510.00	17,196.61	16,720.00	(1,210.00)	-7.8%
Insurance		5400-5450	52,000.00	52,000.00	77,672.31	47,500.00	4,500.00	8.7%
Operations and Housekeeping Services		5500	321,250.00	321,250.00	68,441.26	349,700.00	(28,450.00)	-8.9%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	130,279.00	130,279.00	55,021.72	132,604.00	(2,325.00)	-1.8%
Transfers of Direct Costs		5710	(24,499.00)	(24,499.00)	0.00	(23,986.00)	(513.00)	2.1%
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	290,224.00	290,224.00	117,497.75	289,644.00	580.00	0.2%
Communications		5900	63,900.00	63,900.00	16,405.02	65,900.00	(2,000.00)	-3.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>865,964.00</b>	<b>865,964.00</b>	<b>358,616.70</b>	<b>898,382.00</b>	<b>(32,418.00)</b>	<b>-3.7%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	5,000.00	5,000.00	44,700.88	5,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>44,700.88</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(11,044.00)	(11,044.00)	0.00	(11,044.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(11,044.00)</b>	<b>(11,044.00)</b>	<b>0.00</b>	<b>(11,044.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>9,206,323.00</b>	<b>9,206,323.00</b>	<b>2,528,198.07</b>	<b>9,508,546.00</b>	<b>(302,223.00)</b>	<b>-3.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	250,000.00	250,000.00	250,000.00	250,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,668,671.00)	(1,668,671.00)	0.00	(1,496,926.00)	171,745.00	-10.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(1,668,671.00)</b>	<b>(1,668,671.00)</b>	<b>0.00</b>	<b>(1,496,926.00)</b>	<b>171,745.00</b>	<b>-10.3%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(1,918,671.00)</b>	<b>(1,918,671.00)</b>	<b>(250,000.00)</b>	<b>(1,746,926.00)</b>	<b>171,745.00</b>	<b>-9.0%</b>

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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	252,825.00	252,825.00	26,539.00	256,528.00	3,703.00	1.5%
3) Other State Revenue		8300-8599	111,946.00	111,946.00	19,442.82	118,193.00	6,247.00	5.6%
4) Other Local Revenue		8600-8799	1,384,829.00	1,384,829.00	16,281.10	1,428,877.00	44,048.00	3.2%
5) TOTAL, REVENUES			1,749,600.00	1,749,600.00	62,262.92	1,803,598.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,064,439.00	1,064,439.00	183,093.01	928,951.00	135,488.00	12.7%
2) Classified Salaries		2000-2999	728,678.00	728,678.00	181,652.39	656,425.00	72,253.00	9.9%
3) Employee Benefits		3000-3999	789,232.00	789,232.00	189,170.05	676,834.00	112,398.00	14.2%
4) Books and Supplies		4000-4999	108,301.00	108,301.00	77,080.19	514,687.14	(406,386.14)	-375.2%
5) Services and Other Operating Expenditures		5000-5999	527,013.00	527,013.00	142,964.43	733,638.00	(206,625.00)	-39.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	165,564.00	165,564.00	(0.17)	165,564.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	11,044.00	11,044.00	0.00	11,044.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,394,271.00	3,394,271.00	773,959.90	3,687,143.14		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,644,671.00)	(1,644,671.00)	(711,696.98)	(1,883,545.14)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	24,000.00	24,000.00	24,000.00	24,000.00	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	1,668,671.00	1,668,671.00	0.00	1,496,926.00	(171,745.00)	-10.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,644,671.00	1,644,671.00	(24,000.00)	1,472,926.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(735,696.98)	(410,619.14)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	137,751.00	410,619.17		410,619.17	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)			137,751.00	410,619.17		410,619.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			137,751.00	410,619.17		410,619.17		
2) Ending Balance, June 30 (E + F1e)			137,751.00	410,619.17		0.03		
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			137,751.00	410,619.17		0.03		
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 (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
<b>Subtotal, LCFF Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	132,190.00	132,190.00	0.00	132,190.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,617.00	1,617.00	0.00	1,617.00	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	38,146.00	38,146.00	10,144.00	38,244.00	98.00	0.3%
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	23,445.00	23,445.00	8,901.00	23,445.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	20,437.00	20,437.00	7,484.00	17,144.00	(3,293.00)	-16.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	2,390.00	2,390.00	0.00	2,843.00	453.00	19.0%
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	34,600.00	34,600.00	0.00	41,045.00	6,445.00	18.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>252,825.00</b>	<b>252,825.00</b>	<b>26,539.00</b>	<b>256,528.00</b>	<b>3,703.00</b>	<b>1.5%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materiel		8560	15,073.00	15,073.00	1,892.82	17,083.00	2,010.00	13.3%
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	27,000.00	27,000.00	17,550.00	31,237.00	4,237.00	15.7%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	54,354.00	54,354.00	0.00	54,354.00	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	15,519.00	15,519.00	0.00	15,519.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>111,946.00</b>	<b>111,946.00</b>	<b>19,442.82</b>	<b>118,193.00</b>	<b>6,247.00</b>	<b>5.6%</b>

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)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	900,000.00	900,000.00	15,281.10	910,000.00	10,000.00	1.1%
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		
		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%) Adjustmt		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	293,197.00	293,197.00	1,000.00	327,245.00	34,048.00	11.6%
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	191,632.00	191,632.00	0.00	191,632.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,384,829.00</b>	<b>1,384,829.00</b>	<b>16,281.10</b>	<b>1,428,877.00</b>	<b>44,048.00</b>	<b>3.2%</b>
<b>TOTAL, REVENUES</b>			<b>1,749,600.00</b>	<b>1,749,600.00</b>	<b>62,262.92</b>	<b>1,803,598.00</b>	<b>53,998.00</b>	<b>3.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	850,455.00	850,455.00	161,006.49	815,518.00	34,937.00	4.1%
Certificated Pupil Support Salaries		1200	209,634.00	209,634.00	22,086.52	110,433.00	99,201.00	47.3%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	4,350.00	4,350.00	0.00	3,000.00	1,350.00	31.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,064,439.00</b>	<b>1,064,439.00</b>	<b>183,093.01</b>	<b>928,951.00</b>	<b>135,488.00</b>	<b>12.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	512,281.00	512,281.00	110,952.47	439,332.00	72,949.00	14.2%
Classified Support Salaries		2200	211,814.00	211,814.00	69,270.48	212,464.00	(650.00)	-0.3%
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	1,429.44	1,429.00	(1,429.00)	New
Other Classified Salaries		2900	4,583.00	4,583.00	0.00	3,200.00	1,383.00	30.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>728,678.00</b>	<b>728,678.00</b>	<b>181,652.39</b>	<b>656,425.00</b>	<b>72,253.00</b>	<b>9.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	100,114.00	100,114.00	16,858.75	82,698.00	17,416.00	17.4%
PERS		3201-3202	85,775.00	85,775.00	19,899.10	77,051.00	8,724.00	10.2%
OASDI/Medicare/Alternative		3301-3302	71,355.00	71,355.00	15,524.15	64,051.00	7,304.00	10.2%
Health and Welfare Benefits		3401-3402	464,283.00	464,283.00	124,733.83	399,425.00	64,858.00	14.0%
Unemployment Insurance		3501-3502	9,372.00	9,372.00	182.89	841.00	8,531.00	91.0%
Workers' Compensation		3601-3602	54,117.00	54,117.00	11,114.27	48,347.00	5,770.00	10.7%
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	4,216.00	4,216.00	857.06	4,421.00	(205.00)	-4.9%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>789,232.00</b>	<b>789,232.00</b>	<b>189,170.05</b>	<b>676,834.00</b>	<b>112,398.00</b>	<b>14.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	15,073.00	15,073.00	8,345.86	44,943.14	(29,870.14)	-198.2%
Materials and Supplies		4300	93,228.00	93,228.00	67,058.14	467,219.00	(373,991.00)	-401.2%
Noncapitalized Equipment		4400	0.00	0.00	1,676.19	2,525.00	(2,525.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>108,301.00</b>	<b>108,301.00</b>	<b>77,080.19</b>	<b>514,687.14</b>	<b>(406,386.14)</b>	<b>-375.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,330.00	35,330.00	4,027.25	34,715.00	615.00	1.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	24,499.00	24,499.00	0.00	23,986.00	513.00	2.1%
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	467,184.00	467,184.00	138,937.18	674,937.00	(207,753.00)	-44.5%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>527,013.00</b>	<b>527,013.00</b>	<b>142,964.43</b>	<b>733,638.00</b>	<b>(206,625.00)</b>	<b>-39.2%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	165,564.00	165,564.00	(0.17)	165,564.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers								
		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others								
		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>165,564.00</b>	<b>165,564.00</b>	<b>(0.17)</b>	<b>165,564.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	11,044.00	11,044.00	0.00	11,044.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>11,044.00</b>	<b>11,044.00</b>	<b>0.00</b>	<b>11,044.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>3,394,271.00</b>	<b>3,394,271.00</b>	<b>773,959.90</b>	<b>3,687,143.14</b>	<b>(292,872.14)</b>	<b>-8.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	24,000.00	24,000.00	24,000.00	24,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>24,000.00</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>24,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,668,671.00	1,668,671.00	0.00	1,496,926.00	(171,745.00)	-10.3%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>1,668,671.00</b>	<b>1,668,671.00</b>	<b>0.00</b>	<b>1,496,926.00</b>	<b>(171,745.00)</b>	<b>-10.3%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>1,644,671.00</b>	<b>1,644,671.00</b>	<b>(24,000.00)</b>	<b>1,472,926.00</b>	<b>171,745.00</b>	<b>-10.4%</b>

2014-15		
<u>Resource</u>	<u>Description</u>	<u>Projected Year Totals</u>
9010	Other Restricted Local	0.03
Total, Restricted Balance		<u>0.03</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	150,000.00	150,000.00	0.00	165,000.00	15,000.00	10.0%
3) Other State Revenue		8300-8599	14,000.00	14,000.00	0.00	14,500.00	500.00	3.6%
4) Other Local Revenue		8600-8799	25,000.00	25,000.00	(14.15)	30,000.00	5,000.00	20.0%
5) TOTAL REVENUES			189,000.00	189,000.00	(14.15)	209,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	151,583.00	151,583.00	40,286.31	155,742.00	(4,159.00)	-2.7%
3) Employee Benefits		3000-3999	91,402.00	91,402.00	26,313.51	90,940.00	462.00	0.5%
4) Books and Supplies		4000-4999	182,500.00	182,500.00	57,973.28	187,500.00	(5,000.00)	-2.7%
5) Services and Other Operating Expenditures		5000-5999	11,200.00	11,200.00	1,544.57	13,000.00	(1,800.00)	-16.1%
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			436,685.00	436,685.00	126,117.67	447,182.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(247,685.00)	(247,685.00)	(126,131.82)	(237,682.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	250,000.00	250,000.00	250,000.00	250,000.00	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			250,000.00	250,000.00	250,000.00	250,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			2,315.00	2,315.00	123,866.18	12,318.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	9,089.15	37,633.11	37,633.11	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				9,089.15	37,633.11	37,633.11		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				9,089.15	37,633.11	37,633.11		
2) Ending Balance, June 30 (E + F1e)				11,404.15	39,948.11	49,951.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	9,508.15	39,948.11	49,951.11		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	1,796.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	150,000.00	150,000.00	0.00	165,000.00	15,000.00	10.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>150,000.00</b>	<b>150,000.00</b>	<b>0.00</b>	<b>165,000.00</b>	<b>15,000.00</b>	<b>10.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	14,000.00	14,000.00	0.00	14,500.00	500.00	3.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,000.00</b>	<b>14,000.00</b>	<b>0.00</b>	<b>14,500.00</b>	<b>500.00</b>	<b>3.6%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	25,000.00	25,000.00	(17.52)	30,000.00	5,000.00	20.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	3.37	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	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>(14.15)</b>	<b>30,000.00</b>	<b>5,000.00</b>	<b>20.0%</b>
<b>TOTAL REVENUES</b>			<b>189,000.00</b>	<b>189,000.00</b>	<b>(14.15)</b>	<b>209,500.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	151,583.00	151,583.00	40,266.31	155,742.00	(4,159.00)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>151,583.00</b>	<b>151,583.00</b>	<b>40,266.31</b>	<b>155,742.00</b>	<b>(4,159.00)</b>	<b>-2.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	17,843.00	17,843.00	4,402.45	18,332.00	(489.00)	-2.7%
OASDI/Medicare/Alternative		3301-3302	11,596.00	11,596.00	2,823.93	11,914.00	(318.00)	-2.7%
Health and Welfare Benefits		3401-3402	56,597.00	56,597.00	17,842.24	55,881.00	716.00	1.3%
Unemployment Insurance		3501-3502	758.00	758.00	20.14	78.00	680.00	89.7%
Workers' Compensation		3601-3602	4,608.00	4,608.00	1,224.75	4,735.00	(127.00)	-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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>91,402.00</b>	<b>91,402.00</b>	<b>26,313.51</b>	<b>90,940.00</b>	<b>462.00</b>	<b>0.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,500.00	7,500.00	4,611.30	7,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	3,118.61	0.00	0.00	0.0%
Food		4700	175,000.00	175,000.00	50,243.37	180,000.00	(5,000.00)	-2.9%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>182,500.00</b>	<b>182,500.00</b>	<b>57,973.28</b>	<b>187,500.00</b>	<b>(5,000.00)</b>	<b>-2.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,500.00	2,500.00	103.38	2,500.00	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	2,000.00	(2,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,000.00	5,000.00	0.00	5,000.00	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	3,700.00	3,700.00	1,441.19	3,500.00	200.00	5.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,200.00</b>	<b>11,200.00</b>	<b>1,544.57</b>	<b>13,000.00</b>	<b>(1,800.00)</b>	<b>-16.1%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>436,685.00</b>	<b>436,685.00</b>	<b>126,117.67</b>	<b>447,182.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	250,000.00	250,000.00	250,000.00	250,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8960	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>	<b>250,000.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	49,951.11
Total, Restricted Balance		<u>49,951.11</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	40,000.00	40,000.00	0.00	40,000.00	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	250.00	250.00	77.66	250.00	0.00	0.0%
5) TOTAL, REVENUES			40,250.00	40,250.00	77.66	40,250.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	5,363.69	5,375.00	(5,375.00)	New
5) Services and Other Operating Expenditures		5000-5999	40,000.00	40,000.00	6,245.73	34,625.00	5,375.00	13.4%
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			40,000.00	40,000.00	11,609.42	40,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			250.00	250.00	(11,531.76)	250.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			250.00	250.00	(11,531.76)	250.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	423,332.36	427,526.26		427,526.26	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,332.36	427,526.26		427,526.26		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,332.36	427,526.26		427,526.26		
2) Ending Balance, June 30 (E + F1e)			423,582.36	427,776.26		427,776.26		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	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								
		9760	423,582.36	427,776.26		427,776.26		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>40,000.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>40,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	77.66	250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>250.00</b>	<b>250.00</b>	<b>77.66</b>	<b>250.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>40,250.00</b>	<b>40,250.00</b>	<b>77.66</b>	<b>40,250.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	1,413.19	1,425.00	(1,425.00)	New
Noncapitalized Equipment		4400	0.00	0.00	3,950.50	3,950.00	(3,950.00)	New
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>5,363.69</b>	<b>5,375.00</b>	<b>(5,375.00)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	40,000.00	40,000.00	4,934.66	27,660.00	12,340.00	30.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	1,311.07	6,965.00	(6,965.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>40,000.00</b>	<b>40,000.00</b>	<b>6,245.73</b>	<b>34,625.00</b>	<b>5,375.00</b>	<b>13.4%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>40,000.00</b>	<b>40,000.00</b>	<b>11,609.42</b>	<b>40,000.00</b>		

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

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	20.46	100.00	0.00	0.0%
5) TOTAL REVENUES			100.00	100.00	20.46	100.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			100.00	100.00	20.46	100.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			100.00	100.00	20.46	100.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9781	111,590.26	111,612.31		111,612.31	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)								
			111,590.26	111,612.31		111,612.31		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			111,590.26	111,612.31		111,612.31		
2) Ending Balance, June 30 (E + F1e)								
			111,690.26	111,712.31		111,712.31		
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	111,690.26	111,712.31		111,712.31		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	100.00	100.00	20.46	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>100.00</b>	<b>100.00</b>	<b>20.46</b>	<b>100.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>100.00</b>	<b>100.00</b>	<b>20.46</b>	<b>100.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8995	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,083,952.00	1,083,952.00	0.00	1,083,952.00	0.00	0.0%
5) TOTAL REVENUES			1,085,952.00	1,085,952.00	0.00	1,085,952.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,085,952.00	1,085,952.00	0.00	1,085,952.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			1,085,952.00	1,085,952.00	0.00	1,085,952.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			0.00	0.00	0.00	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND</b>								
<b>BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,146,443.60	908,013.75		908,013.75	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)			1,146,443.60	908,013.75		908,013.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,146,443.60	908,013.75		908,013.75		
2) Ending Balance, June 30 (E + F1e)			1,146,443.60	908,013.75		908,013.75		
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	1,146,443.60	908,013.75		908,013.75		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	1,066,952.00	1,066,952.00	0.00	1,066,952.00	0.00	0.0%
Unsecured Roll		8612	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Prior Years' Taxes		8613	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Supplemental Taxes		8614	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	0.00	2,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,083,952.00	1,083,952.00	0.00	1,083,952.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,085,952.00	1,085,952.00	0.00	1,085,952.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	565,000.00	565,000.00	0.00	565,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	520,952.00	520,952.00	0.00	520,952.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			1,085,952.00	1,085,952.00	0.00	1,085,952.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			1,085,952.00	1,085,952.00	0.00	1,085,952.00		

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	30,150.00	30,150.00	19.39	30,150.00	0.00	0.0%
5) TOTAL, REVENUES			30,150.00	30,150.00	19.39	30,150.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	50,000.00	50,000.00	61,300.00	62,000.00	(12,000.00)	-24.0%
5) Services and Other Operating Expenses		5000-5999	24,000.00	24,000.00	33,264.60	24,000.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			74,000.00	74,000.00	94,564.60	86,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(43,850.00)	(43,850.00)	(94,545.21)	(55,850.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	24,000.00	24,000.00	24,000.00	24,000.00	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			24,000.00	24,000.00	24,000.00	24,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN</b>								
<b>NET POSITION (C + D4)</b>			(19,850.00)	(19,850.00)	(70,545.21)	(31,850.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	145,283.77	145,699.37		145,699.37	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)			145,283.77	145,699.37		145,699.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			145,283.77	145,699.37		145,699.37		
2) Ending Net Position, June 30 (E + F1e)			125,433.77	125,849.37		113,849.37		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	125,433.77	125,849.37		113,849.37		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	150.00	150.00	19.39	150.00	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	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>30,150.00</b>	<b>30,150.00</b>	<b>19.39</b>	<b>30,150.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>30,150.00</b>	<b>30,150.00</b>	<b>19.39</b>	<b>30,150.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	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%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,000.00	50,000.00	61,300.00	62,000.00	(12,000.00)	-24.0%
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>50,000.00</b>	<b>50,000.00</b>	<b>61,300.00</b>	<b>62,000.00</b>	<b>(12,000.00)</b>	<b>-24.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		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	24,000.00	24,000.00	33,264.60	24,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>24,000.00</b>	<b>24,000.00</b>	<b>33,264.60</b>	<b>24,000.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>								
			74,000.00	74,000.00	94,564.60	86,000.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	24,000.00	24,000.00	24,000.00	24,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			24,000.00	24,000.00	24,000.00	24,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>								
			24,000.00	24,000.00	24,000.00	24,000.00		

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

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
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)	481.43	468.21	468.21	519.63	51.42	11%
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)	481.43	468.21	468.21	519.63	51.42	11%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.88	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	4.19	6.43	6.43	6.43	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 A5a through A5e)	5.07	6.43	6.43	6.43	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	486.50	474.64	474.64	526.06	51.42	11%
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)						



ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
<b>A. BEGINNING CASH</b>		5,076,111.50	5,001,643.50	4,445,554.50	3,580,456.50	2,351,534.50	1,494,209.13	4,999,964.13	4,088,604.13
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment		131,644.00	131,644.00	157,949.00	131,644.00	0.00	0.00	0.00	193,556.00
Property Taxes		100,333.00	0.00	0.00	0.00	0.00	3,956,046.00	0.00	0.00
Miscellaneous Funds		0.00	0.00	0.00	0.00	0.00	(40,000.00)	0.00	0.00
Federal Revenue		562.00	400.00	45,726.00	16,395.00	236,681.00	236,681.00	236,681.00	236,681.00
Other State Revenue		0.00	17,550.00	0.00	3,686.00	26,751.00	500,500.00	0.00	0.00
Other Local Revenue		20,754.00	30,378.00	1,182.00	(381.00)	0.00	0.00	0.00	0.00
Interfund Transfers In		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>		253,293.00	179,972.00	204,857.00	151,344.00	263,432.00	4,679,948.00	263,432.00	456,988.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		70,240.00	67,841.00	464,747.00	474,442.00	479,867.00	479,867.00	479,867.00	479,867.00
Classified Salaries		81,797.00	156,094.00	196,596.00	199,792.00	209,877.00	209,877.00	209,877.00	209,877.00
Employee Benefits		154,871.00	173,994.00	239,915.00	259,136.00	168,386.00	288,386.00	288,386.00	288,386.00
Books and Supplies		593.00	74,336.00	68,890.00	73,591.00	121,523.00	121,523.00	121,523.00	121,523.00
Services		128,807.00	98,490.00	164,433.00	109,850.00	141,305.00	141,305.00	141,305.00	141,305.00
Capital Outlay		0.00	44,701.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Outgo		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Interfund Transfers Out		24,000.00	0.00	0.00	250,000.00	0.00	0.00	0.00	0.00
All Other Financing Uses		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		460,308.00	615,456.00	1,134,561.00	1,365,613.00	1,120,956.00	1,220,956.00	1,220,956.00	1,220,956.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not in Treasury		3,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable		663,543.00	1,384.00	49,213.00	15,970.00	46,166.00	46,166.00	46,166.00	46,166.00
Due From Other Funds		300.00	0.00	0.00	0.00	0.00	300.00	0.00	0.00
Stores		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Prepaid Expenditures		299.00	0.00	0.00	0.00	0.00	299.00	0.00	0.00
Other Current Assets		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Outflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		667,142.00	1,384.00	49,213.00	15,970.00	46,166.00	46,765.00	46,166.00	46,166.00
Liabilities and Deferred Inflows									
Accounts Payable		278,066.37	121,989.00	(15,413.00)	30,423.00	45,965.37	0.00	0.00	0.00
Due To Other Funds		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Unearned Revenues		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>SUBTOTAL</b>		278,066.37	121,989.00	(15,413.00)	30,423.00	45,965.37	0.00	0.00	0.00
Nonoperating									
Suspense Cleaning		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>		389,075.63	(20,567.00)	64,826.00	(14,453.00)	200.63	46,765.00	46,166.00	46,166.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(74,468.00)	(556,089.00)	(855,038.00)	(1,228,922.00)	(857,325.37)	3,505,755.00	(911,360.00)	(717,804.00)
<b>F. ENDING CASH (A + E)</b>		5,001,643.50	4,445,554.50	3,580,456.50	2,351,534.50	1,494,209.13	4,999,964.13	4,088,604.13	3,370,800.13
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name):</b>								
October	3,370,800.13	2,652,996.13	5,010,526.13	4,387,226.13				
<b>A. BEGINNING CASH</b>								
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	193,556.00	27,787.00	0.00	0.00	0.00	0.00	967,780.00	967,780.00
Property Taxes	0.00	2,877,103.00	0.00	259,305.00	0.00	0.00	7,192,757.00	7,192,757.00
Miscellaneous Funds	0.00	0.00	236,681.00	0.00	0.00	0.00	(40,000.00)	(40,000.00)
Federal Revenue	236,681.00	236,681.00	236,681.00	0.00	236,678.00	0.00	1,956,528.00	1,956,528.00
Other State Revenue	26,751.00	26,751.00	26,751.00	0.00	26,748.00	0.00	235,241.00	235,241.00
Other Local Revenue	0.00	364,000.00	288,060.00	288,059.00	0.00	0.00	1,492,552.00	1,492,552.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>456,988.00</b>	<b>3,532,322.00</b>	<b>551,492.00</b>	<b>547,364.00</b>	<b>263,426.00</b>	<b>0.00</b>	<b>11,804,858.00</b>	<b>11,804,858.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	479,867.00	479,867.00	479,867.00	479,865.00	0.00	0.00	4,916,304.00	4,916,304.00
Classified Salaries	209,877.00	209,877.00	209,877.00	209,879.00	0.00	0.00	2,313,297.00	2,313,297.00
Employee Benefits	268,386.00	268,386.00	268,386.00	368,388.00	0.00	0.00	2,973,908.00	2,973,908.00
Books and Supplies	121,523.00	121,523.00	121,523.00	121,525.00	0.00	0.00	1,189,596.14	1,189,596.14
Services	141,305.00	141,305.00	141,305.00	141,305.00	0.00	0.00	1,692,020.00	1,692,020.00
Capital Outlay	0.00	0.00	0.00	(39,701.00)	0.00	0.00	5,000.00	5,000.00
Other Outgo	0.00	0.00	0.00	165,564.00	0.00	0.00	165,564.00	165,564.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	274,000.00	274,000.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>1,220,958.00</b>	<b>1,220,958.00</b>	<b>1,220,958.00</b>	<b>1,446,825.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,489,689.00</b>	<b>13,489,689.00</b>
<b>D. BALANCE SHEET ITEMS</b>								
Assets and Deferred Outflows								
Cash Not In Treasury	0.00	0.00	0.00	3,000.00	0.00	0.00	3,000.00	
Accounts Receivable	46,166.00	46,166.00	46,166.00	46,165.00	0.00	0.00	663,543.00	
Due From Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	300.00	
Stores	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Prepaid Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	299.00	
Other Current Assets	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>	<b>46,166.00</b>	<b>46,166.00</b>	<b>46,166.00</b>	<b>49,165.00</b>	<b>0.00</b>	<b>0.00</b>	<b>667,142.00</b>	
Liabilities and Deferred Inflows								
Accounts Payable	0.00	0.00	0.00	0.00	0.00	0.00	278,066.37	
Due To Other Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Current Loans	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Unearned Revenues	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Deferred Inflows of Resources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>SUBTOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>278,066.37</b>	
Nonoperating								
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>	<b>46,166.00</b>	<b>46,166.00</b>	<b>46,166.00</b>	<b>49,165.00</b>	<b>0.00</b>	<b>0.00</b>	<b>389,075.63</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(717,804.00)	2,357,530.00	(623,300.00)	(850,286.00)	263,426.00	0.00	(1,275,755.37)	(1,864,831.14)
<b>F. ENDING CASH (A + E)</b>								
	2,652,996.13	5,010,526.13	4,387,226.13	3,536,930.13			3,800,356.13	
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

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: [Signature]  
District Superintendent or Designee

Date: 12/18/14

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: Dec. 18, 2014

Signed: [Signature]  
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: Susan Skipp

Telephone: 707 878-2226

Title: Chief Business Official

E-mail: susan.skipp@shorelineunified.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?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,120,537.00	2.44%	8,319,035.00	2.53%	8,529,244.00
2. Federal Revenues	8100-8299	1,956,528.00	-0.23%	1,952,038.00	0.00%	1,952,038.00
3. Other State Revenues	8300-8599	235,241.00	-16.95%	195,361.00	-1.82%	191,810.00
4. Other Local Revenues	8600-8799	1,492,552.00	-4.19%	1,429,969.00	0.00%	1,429,969.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,804,858.00	0.78%	11,896,403.00	1.74%	12,103,061.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				4,916,304.00		4,781,840.00
b. Step & Column Adjustment				103,203.00		63,783.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(237,667.00)		(75,154.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,916,304.00	-2.74%	4,781,840.00	-0.24%	4,770,469.00
2. Classified Salaries						
a. Base Salaries				2,313,297.00		2,076,943.00
b. Step & Column Adjustment				11,736.00		23,984.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(248,090.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,313,297.00	-10.22%	2,076,943.00	1.15%	2,100,927.00
3. Employee Benefits	3000-3999	2,973,908.00	3.18%	3,068,338.00	9.64%	3,364,055.00
4. Books and Supplies	4000-4999	1,189,596.14	-51.89%	572,330.03	-8.09%	526,016.00
5. Services and Other Operating Expenditures	5000-5999	1,632,020.00	-11.06%	1,451,497.00	0.46%	1,458,145.00
6. Capital Outlay	6000-6999	5,000.00	0.00%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	165,564.00	0.00%	165,564.00	0.00%	165,564.00
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	274,000.00	5.47%	289,000.00	3.46%	299,000.00
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)		13,469,689.14	-7.86%	12,410,512.03	2.25%	12,689,176.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,664,831.14)		(514,109.03)		(586,115.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,465,187.13		3,800,355.99		3,286,246.96
2. Ending Fund Balance (Sum lines C and D1)		3,800,355.99		3,286,246.96		2,700,131.96
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740	0.03		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	15,672.00		16,836.00		18,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	538,788.00		496,336.00		507,567.00
2. Unassigned/Unappropriated	9790	3,242,895.96		2,770,074.96		2,171,564.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,800,355.99		3,286,246.96		2,700,131.96

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	538,788.00		496,336.00		507,567.00
c. Unassigned/Unappropriated	9790	3,242,895.96		2,770,074.96		2,171,564.96
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)</b>		<b>3,781,683.96</b>		<b>3,266,410.96</b>		<b>2,679,131.96</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>28.08%</b>		<b>26.32%</b>		<b>21.11%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>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)</b>						
		0.00		0.00		0.00
<b>2. District ADA</b>						
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)						
		468.21		443.92		436.00
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		13,469,689.14		12,410,512.03		12,689,176.00
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)		13,469,689.14		12,410,512.03		12,689,176.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		4%		4%		4%
e. Reserve Standard - By Percent (Line F3c times F3d)		538,787.57		496,420.48		507,567.04
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		64,000.00		64,000.00		64,000.00
g. Reserve Standard (Greater of Line F3e or F3f)		538,787.57		496,420.48		507,567.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	8,120,537.00	2.44%	8,319,035.00	2.53%	8,529,244.00
2. Federal Revenues	8100-8299	1,700,000.00	0.00%	1,700,000.00	0.00%	1,700,000.00
3. Other State Revenues	8300-8599	117,048.00	-30.10%	81,812.00	-3.82%	78,683.00
4. Other Local Revenues	8600-8799	63,675.00	-44.81%	35,140.00	0.00%	35,140.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
h. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,496,926.00)	-3.39%	(1,446,233.00)	4.19%	(1,506,845.00)
6. Total (Sum lines A1 thru A5c)		8,504,334.00	2.18%	8,689,754.00	1.69%	8,836,222.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				3,987,353.00		3,860,144.00
b. Step & Column Adjustment				86,146.00		51,560.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(213,355.00)		(75,154.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	3,987,353.00	-3.19%	3,860,144.00	-0.61%	3,836,550.00
2. Classified Salaries						
a. Base Salaries				1,656,872.00		1,460,931.00
b. Step & Column Adjustment				8,274.00		17,457.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(204,215.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,656,872.00	-11.83%	1,460,931.00	1.19%	1,478,388.00
3. Employee Benefits	3000-3999	2,297,074.00	2.48%	2,354,040.00	9.07%	2,567,494.00
4. Books and Supplies	4000-4999	674,909.00	-33.76%	447,055.00	-1.65%	439,693.00
5. Services and Other Operating Expenditures	5000-5999	898,382.00	-8.03%	826,219.00	1.04%	834,819.00
6. Capital Outlay	6000-6999	5,000.00	0.00%	5,000.00	0.00%	5,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(11,044.00)	31.53%	(14,526.00)	0.56%	(14,607.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	250,000.00	6.00%	265,000.00	3.77%	275,000.00
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
11. Total (Sum lines B1 thru B10)		9,758,546.00	-5.68%	9,203,863.00	2.37%	9,422,337.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,254,212.00)		(514,109.00)		(586,115.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,054,567.96		3,800,355.96		3,286,246.96
2. Ending Fund Balance (Sum lines C and D1)		3,800,355.96		3,286,246.96		2,700,131.96
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		3,000.00		3,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	15,672.00		16,836.00		18,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	538,788.00		496,336.00		507,567.00
2. Unassigned/Unappropriated	9790	3,242,895.96		2,770,074.96		2,171,564.96
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,800,355.96		3,286,246.96		2,700,131.96



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	538,788.00		496,336.00		507,567.00
c. Unassigned/Unappropriated	9790	3,242,895.96		2,770,074.96		2,171,564.96
(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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		3,781,683.96		3,266,410.96		2,679,131.96

**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)
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Certificated and classified salaries are reduced as a result of projected reductions in staffing. Please refer to the Assumptions.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCPF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	256,528.00	-1.75%	252,038.00	0.00%	252,038.00
3. Other State Revenues	8300-8599	118,193.00	-3.93%	113,549.00	-0.37%	113,127.00
4. Other Local Revenues	8600-8799	1,428,877.00	-2.38%	1,394,829.00	0.00%	1,394,829.00
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	1,496,926.00	-3.39%	1,446,233.00	4.19%	1,506,845.00
6. Total (Sum lines A1 thru A5c)		3,300,524.00	-2.84%	3,206,649.00	1.88%	3,266,839.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
n. Base Salaries				928,951.00		921,696.00
b. Step & Column Adjustment				17,057.00		12,223.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(24,312.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	928,951.00	-0.78%	921,696.00	1.33%	933,919.00
2. Classified Salaries						
n. Base Salaries				656,425.00		616,012.00
b. Step & Column Adjustment				3,462.00		6,527.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(43,875.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	656,425.00	-6.16%	616,012.00	1.06%	622,539.00
3. Employee Benefits	3000-3999	676,834.00	5.54%	714,298.00	11.52%	796,561.00
4. Books and Supplies	4000-4999	514,687.14	-75.66%	125,275.03	-31.09%	86,323.00
5. Services and Other Operating Expenditures	5000-5999	733,638.00	-14.77%	625,278.00	-0.31%	623,326.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	165,564.00	0.00%	165,564.00	0.00%	165,564.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	11,044.00	31.53%	14,526.00	0.56%	14,607.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	24,000.00	0.00%	24,000.00	0.00%	24,000.00
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)		3,711,143.14	-13.59%	3,206,649.03	1.88%	3,266,839.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(410,619.14)		(0.03)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		410,619.17		0.03		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.03		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.03		0.00		0.00
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)		0.03		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)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						

**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.

Certificated and classified salaries are reduced as a result of projected reductions in staffing. Please refer to the Assumptions.

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	165,000.00	0.00%	165,000.00	0.00%	165,000.00
3. Other State Revenues	8300-8599	14,500.00	0.00%	14,500.00	0.00%	14,500.00
4. Other Local Revenues	8600-8799	30,000.00	0.00%	30,000.00	0.00%	30,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	250,000.00	6.00%	265,000.00	3.77%	275,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		459,500.00	3.26%	474,500.00	2.11%	484,500.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	155,742.00	1.54%	158,136.00	0.36%	158,712.00
3. Employee Benefits	3000-3999	90,940.00	8.82%	98,957.00	11.26%	110,101.00
4. Books and Supplies	4000-4999	187,500.00	0.00%	187,500.00	0.00%	187,500.00
5. Services and Other Operating Expenditures	5000-5999	13,000.00	0.00%	13,000.00	0.00%	13,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	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	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		447,182.00	2.33%	457,593.00	2.56%	469,313.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		12,318.00		16,907.00		15,187.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	37,633.11		49,951.11		66,858.11
2. Ending Fund Balance (Sum lines C and D1)		49,951.11		66,858.11		82,045.11
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	49,951.11		66,858.11		82,045.11
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	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		49,951.11		66,858.11		82,045.11
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	40,000.00	0.00%	40,000.00	0.00%	40,000.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	250.00	0.00%	250.00	0.00%	250.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		40,250.00	0.00%	40,250.00	0.00%	40,250.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	5,375.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	34,625.00	15.52%	40,000.00	0.00%	40,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	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	0.00	0.00%	0.00	0.00%	0.00
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 E below)						0.00
11. Total (Sum lines B1 thru B10)		40,000.00	0.00%	40,000.00	0.00%	40,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		250.00		250.00		250.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	427,526.26		427,776.26		428,026.26
2. Ending Fund Balance (Sum lines C and D1)		427,776.26		428,026.26		428,276.26
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		428,026.26		428,276.26
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	427,776.26		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		427,776.26		428,026.26		428,276.26
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	100.00	0.00%	100.00	0.00%	100.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		100.00	0.00%	100.00	0.00%	100.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	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	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		100.00		100.00		100.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	111,612.31		111,712.31		111,812.31
2. Ending Fund Balance (Sum lines C and D1)		111,712.31		111,812.31		111,912.31
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		111,812.31		111,912.31
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	111,712.31		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		111,712.31		111,812.31		111,912.31
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	2,000.00	-100.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	1,083,952.00	0.31%	1,087,328.00	0.42%	1,091,852.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,085,952.00	0.13%	1,087,328.00	0.42%	1,091,852.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,085,952.00	0.13%	1,087,328.00	0.42%	1,091,852.00
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	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 E below)						0.00
11. Total (Sum lines B1 thru B10)		1,085,952.00	0.13%	1,087,328.00	0.42%	1,091,852.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	908,013.75		908,013.75		908,013.75
2. Ending Fund Balance (Sum lines C and D1)		908,013.75		908,013.75		908,013.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		908,013.75		908,013.75
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	908,013.75		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		908,013.75		908,013.75		908,013.75
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						



Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	30,150.00	-0.50%	30,000.00	0.00%	30,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,000.00	0.00%	24,000.00	0.00%	24,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		54,150.00	-0.28%	54,000.00	0.00%	54,000.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	62,000.00	0.00%	62,000.00	0.00%	62,000.00
5. Services and Other Operating Expenditures	5000-5999	24,000.00	0.00%	24,000.00	0.00%	24,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	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	0.00	0.00%	0.00	0.00%	0.00
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 E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		86,000.00	0.00%	86,000.00	0.00%	86,000.00
<b>C. NET INCREASE (DECREASE) IN NET POSITION</b> (Line A6 minus line B11)						
		(31,850.00)		(32,000.00)		(32,000.00)
<b>D. NET POSITION</b>						
1. Beginning Net Position	9791-9795	145,699.37		113,849.37		81,849.37
2. Ending Net Position (Sum lines C and D1)		113,849.37		81,849.37		49,849.37
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00		0.00		0.00
b. Restricted Net Position	9797	0.00		0.00		0.00
c. Unrestricted Net Position	9790	113,849.37		81,849.37		49,849.37
d. Total Components of Ending Net Position (Line D3d must agree with Line D2)		113,849.37		81,849.37		49,849.37
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

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)	486.50	526.06	8.1%	Not Met
1st Subsequent Year (2015-16)	451.86	474.64	5.0%	Not Met
2nd Subsequent Year (2016-17)	432.50	450.35	4.1%	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)

Enrollment in 2014-15 increased and had been projected to decrease. The result is an increase in ADA for all years.

**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)	493	517	4.9%	Not Met
1st Subsequent Year (2015-16)	471	494	4.9%	Not Met
2nd Subsequent Year (2016-17)	463	489	5.6%	Not Met

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

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

- 1a. **STANDARD NOT MET** - Enrollment projections have 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:  
(required if NOT met)

Enrollment in 2014-15 is higher than anticipated which results in higher enrollment for the following years.

**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	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	CBEDS Actual (Form 01CS, Item 2A)	
Third Prior Year (2011-12)	552	587	94.0%
Second Prior Year (2012-13)	520	554	93.9%
First Prior Year (2013-14)	481	509	94.5%
Historical Average Ratio:			94.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.6%

**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	Enrollment	Ratio of ADA to Enrollment	Status
	(Form A1, Lines A4, C1, and C2e) (Form MYPI, Line F2)	CBEDS/Projected (Criterion 2, Item 2A)		
Current Year (2014-15)	468	517	90.5%	Met
1st Subsequent Year (2015-16)	444	494	89.9%	Met
2nd Subsequent Year (2016-17)	436	489	89.2%	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:

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)	7,844,444.00		
1st Subsequent Year (2015-16)	8,002,574.00	8,359,035.00	4.5%	Not Met
2nd Subsequent Year (2016-17)	8,097,552.00	8,569,244.00	5.8%	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)

In 2013-14 property taxes were higher than anticipated based on projections provided by the Sonoma County Assessor's office in the amount of \$211,000. This increase results in higher budgets for property taxes in 2014-15 and the out years. We are working with the Sonoma County Assessor's office to get estimates that are more accurate.

**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)	5,878,826.58	6,783,970.98	86.7%
Second Prior Year (2012-13)	6,144,500.56	7,113,128.38	86.4%
First Prior Year (2013-14)	7,722,263.12	9,493,626.72	81.3%
Historical Average Ratio:			84.8%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	4.0%	4.0%	4.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	80.8% to 88.8%	80.8% to 88.8%	80.8% to 88.8%

**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)	7,941,299.00	9,508,546.00	83.5%	Met
1st Subsequent Year (2015-16)	7,675,115.00	8,938,863.00	85.9%	Met
2nd Subsequent Year (2016-17)	7,882,432.00	9,147,337.00	86.2%	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

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

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

DATA ENTRY: Budget Adoption data that exist will be extracted; otherwise, enter data into the first column. First Interim data for the Current Year are extracted. If First Interim Form MYP1 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 MYP1)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP1, Line A2)</b>				
Current Year (2014-15)	1,952,825.00	1,956,528.00	0.2%	No
1st Subsequent Year (2015-16)	1,952,825.00	1,952,038.00	0.0%	No
2nd Subsequent Year (2016-17)	1,952,825.00	1,952,038.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP1, Line A3)</b>				
Current Year (2014-15)	196,075.00	235,241.00	20.0%	Yes
1st Subsequent Year (2015-16)	192,769.00	195,361.00	1.3%	No
2nd Subsequent Year (2016-17)	189,323.00	191,810.00	1.3%	No

Explanation:  
(required if Yes)

State revenue is increased to budget for one-time mandated cost reimbursements in the amount of \$32,238.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYP1, Line A4)</b>				
Current Year (2014-15)	1,448,504.00	1,492,552.00	3.0%	No
1st Subsequent Year (2015-16)	1,449,969.00	1,429,969.00	-1.4%	No
2nd Subsequent Year (2016-17)	1,449,969.00	1,429,969.00	-1.4%	No

Explanation:  
(required if Yes)

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP1, Line B4)</b>				
Current Year (2014-15)	562,070.00	1,189,596.14	111.6%	Yes
1st Subsequent Year (2015-16)	519,523.00	572,330.03	10.2%	Yes
2nd Subsequent Year (2016-17)	489,537.00	526,016.00	7.5%	Yes

Explanation:  
(required if Yes)

Caryover from 2013-14 was moved from the ending fund balance and budgeted to books and supplies because it is available to be expended in 2014-15. In 2015-16 and 2016-17, budgets for books and supplies is increased in restricted when the budget is not fully expended for staffing. The programs affected are REAP, Parcel Tax, and MCF grant. When actual budgets are known, adjustments will be made in each year.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP1, Line B5)</b>				
Current Year (2014-15)	1,392,977.00	1,632,020.00	17.2%	Yes
1st Subsequent Year (2015-16)	1,427,406.00	1,451,497.00	1.7%	No
2nd Subsequent Year (2016-17)	1,425,590.00	1,458,145.00	2.3%	No

Explanation:  
(required if Yes)

The 2014-15 budget was updated to reflect current information. The following line items were increased. Electricity \$5,000, Sewer \$21,950 (increase caused by new accounting rules at TVCSD), Legal \$25,000, Prop 39 Energy \$54,254, Special Ed Contract for Psych \$55,000 (staff retired and replaced with contract service), CalStat Grants \$22,800, Caryover in MCF Grant \$75,628.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	3,597,404.00	3,684,321.00	2.4%	Met
1st Subsequent Year (2015-16)	3,595,563.00	3,577,368.00	-0.5%	Met
2nd Subsequent Year (2016-17)	3,592,117.00	3,573,817.00	-0.5%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	1,955,047.00	2,821,616.14	44.3%	Not Met
1st Subsequent Year (2015-16)	1,946,929.00	2,023,827.03	3.9%	Met
2nd Subsequent Year (2016-17)	1,915,127.00	1,984,161.00	3.6%	Met

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

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

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

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

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

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

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

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

Carryover from 2013-14 was moved from the ending fund balance and budgeted to books and supplies because it is available to be expended in 2014-15. In 2015-16 and 2016-17, budgets for books and supplies is increased in restricted when the budget is not fully expended for staffing. The programs affected are REAP, Parcel Tax, and MCF grant. When actual budgets are known, adjustments will be made in each year.

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

The 2014-15 budget was updated to reflect current information. The following line items were increased. Electricity \$5,000, Sewer \$21,950 (increase caused by new accounting rules at TVCSD), Legal \$25,000, Prop 39 Energy \$54,254, Special Ed Contract for Psych \$55,000 (staff retired and replaced with contract service), CalStat Grants \$22,800, Carryover in MCF Grant \$75,628.



**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	128,745.94	339,144.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		355,074.00	

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 reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	28.1%	26.3%	21.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.4%	8.8%	7.0%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change In Unrestricted Fund Balance Is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	(1,254,212.00)	9,758,546.00	12.9%	Not Met
1st Subsequent Year (2015-16)	(514,109.00)	9,203,863.00	5.6%	Met
2nd Subsequent Year (2016-17)	(586,115.00)	9,422,337.00	6.2%	Met

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

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

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

Explanation:  
(required if NOT met)

An increase in deficit spending in 2014-15 is the result of carryover from 2013-14 being moved from ending fund balance to expenditures.

**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)	3,800,355.99	Met
1st Subsequent Year (2015-16)	3,286,246.96	Met
2nd Subsequent Year (2016-17)	2,700,131.96	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)	3,536,930.13	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	468	444	436
District's Reserve Standard Percentage Level:	4%	4%	4%

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

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

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

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

	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)	13,469,689.14	12,410,512.03	12,689,176.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	13,469,689.14	12,410,512.03	12,689,176.00
4. Reserve Standard Percentage Level	4%	4%	4%
5. Reserve Standard - by Percent (Line B3 times Line B4)	538,787.57	496,420.48	507,567.04
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	64,000.00	64,000.00	64,000.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	538,787.57	496,420.48	507,567.04

**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	1st Subsequent Year	2nd Subsequent Year
	Projected Year Totals (2014-15)	(2015-16)	(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)	538,788.00	496,336.00	507,567.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,242,895.96	2,770,074.96	2,171,564.96
4. General Fund - Negative Ending Balances In Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	3,781,683.96	3,266,410.96	2,679,131.96
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	28.08%	26.32%	21.11%
District's Reserve Standard (Section 10B, Line 7):	538,787.57	496,420.48	507,567.04
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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?

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)

1b. If Yes, identify the Interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(1,668,671.00)	(1,496,926.00)	-10.3%	(171,745.00)	Not Met
1st Subsequent Year (2015-16)	(1,781,398.00)	(1,446,233.00)	-18.8%	(335,165.00)	Not Met
2nd Subsequent Year (2016-17)	(1,861,365.00)	(1,506,845.00)	-19.0%	(354,520.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	274,000.00	274,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	289,000.00	289,000.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	299,000.00	299,000.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Decreases in contributions since adopted budgeted occurred in special ed and restricted routine maintenance. The decreases resulted from budgets for staffing changes. The staffing changes continue into the out years. In addition, projected layoffs in 2015-16 and 2016-17 resulted in an additional decrease in contributions.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)




**S6. Long-term Commitments**

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

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 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	21	Bond Interest & Redemption Fund	51 / 74xx.xx	13,400,000
Supp Early Retirement Program	4	General Fund	01 / 39xx.xx	47,653
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (do not include OPEB):				
Special Ed Settlement	6	General Fund	01 / 7619.00	104,000
<b>TOTAL:</b>				<b>13,551,653</b>

Type of Commitment (continued)	Prior Year (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	31,915	31,915	17,101	17,101
Certificates of Participation				
General Obligation Bonds	1,095,802	1,085,952	1,087,328	1,091,852
Supp Early Retirement Program	15,106	15,106	8,483	8,483
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Special Ed Settlement	42,000	24,000	24,000	24,000
<b>Total Annual Payments:</b>	<b>1,184,823</b>	<b>1,156,973</b>	<b>1,136,912</b>	<b>1,141,436</b>
<b>Has total annual payment increased over prior year (2013-14)?</b>		<b>No</b>	<b>No</b>	<b>No</b>

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	2,013,470.00	2,013,470.00
b. OPEB unfunded actuarial accrued liability (UAAL)	2,013,470.00	2,013,470.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2013	Jul 01, 2013

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)	286,133.00	286,133.00
1st Subsequent Year (2015-16)	286,133.00	286,133.00
2nd Subsequent Year (2016-17)	286,133.00	286,133.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2014-15)	91,334.00	108,642.00
1st Subsequent Year (2015-16)	0.00	90,688.00
2nd Subsequent Year (2016-17)	0.00	56,656.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	91,334.00	108,642.00
1st Subsequent Year (2015-16)	73,982.00	90,688.00
2nd Subsequent Year (2016-17)	40,722.00	56,656.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	12	15
1st Subsequent Year (2015-16)	10	12
2nd Subsequent Year (2016-17)	5	7

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

3. Self-Insurance Contributions

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

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	50.1	52.2	49.6	48.6

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

**One Year Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>

**Multiyear Agreement**

Total cost of salary settlement	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>

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 46,423

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	0	0	0

**Certificated (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	1,000,335	1,120,375	1,254,820
3. Percent of H&W cost paid by employer	95.1%	95.1%	95.1%
4. Percent projected change in H&W cost over prior year	10.0%	12.0%	12.0%

**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**

	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	60,935	69,882	60,376
3. Percent change in step & column over prior year	3.0%	14.7%	-13.6%

**Certificated (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 budget 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

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

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

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

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

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

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.  
If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	41.2	42.0	35.0	35.0

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

No

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

22,958

7. Amount included for any tentative salary schedule increases

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

0

0

0

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

	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	670,634	751,110	841,243
3. Percent of H&W cost paid by employer	81.8%	81.8%	81.8%
4. Percent projected change in H&W cost over prior year	10.0%	12.0%	12.0%

**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		
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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	31,537	14,679	19,505
3. Percent change in step & column over prior year	49.3%	-53.5%	32.9%

**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.):

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**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	7.8	7.5	7.5	7.5

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

0	0	0
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**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

Yes	Yes	Yes
150,320	168,358	188,561
93.5%	93.5%	93.5%
9.8%	12.0%	12.0%

**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

Yes	Yes	Yes
9,634	8,578	7,436
30.3%	-11.0%	-13.3%

**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

Yes	Yes	Yes
6,000	6,000	6,000
0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

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

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

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

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