

APPROVED



SACRAMENTO CITY UNIFIED SCHOOL DISTRICT BOARD OF EDUCATION

Agenda Item# 10.2

Meeting Date: December 4, 2014

Subject: 2014-15 First Interim Financial Report

- Information Item Only
Approval on Consent Agenda
Conference (for discussion only)
Conference/First Reading (Action Anticipated:)
[X] Conference/Action
Action
Public Hearing

Division: Business Services

Recommendation: Approve the 2014-15 First Interim Financial Report with a Positive Certification.

Background/Rationale: Education Code Section 42130 requires school districts to prepare Interim Financial Reports each year. The intent of these reports is to provide an "early warning" system to indicate whether a district can meet its current or future year financial obligations.

Financial Considerations: With the approval of Proposition 30 and Local Control Funding Formula (LCFF), the 2014-15 budget is balanced and the district believes it will end the current year in a positive financial condition.

The district has settled agreements with all bargaining units for FY 2014-15 and 2015-16 and this creates stability. However the Board action must take on all necessary budget adjustments for 2015-16 and 2016-17 and the district must maintain its required 2% reserve for economic uncertainties.

Documents Attached:

- 1. Executive Summary
2. 2014-15 First Interim Financial Report

Estimated Time of Presentation: 10 minutes
Submitted by: Gerardo Castillo, CPA, Interim Chief Business Officer
Michael Smith, Interim Director Budget Services
Approved by: José L. Banda, Superintendent

Board of Education Executive Summary

Business Services

First Interim Financial Report 2014-2015

December 4, 2014



I. OVERVIEW/HISTORY:

School districts are required to file two Interim Financial Reports during the year. The First Interim Report, as of October 31st, requires Board approval by December 15th. The Second Interim Report, as of January 31st, requires Board approval by March 15th.

When interim reports are submitted, a district must designate a certification as to their financial condition. A positive certification would indicate that the district would meet its financial obligations for the current fiscal year as well as the two subsequent fiscal years. A qualified certification means that the district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years. A negative certification would mean that the district is unable to meet its financial obligations for the remainder of the current fiscal year or for the future fiscal year.

With the approval of Proposition 30 and Local Control Funding Formula (LCFF), the 2014-15 budget is balanced and the district believes it will end the current year in a positive financial condition. This status indicates the district certifies it will meet its financial obligations for the current fiscal year and two subsequent years. As required for a "positive" certification by the Sacramento County Office of Education, Board action must be taken on all necessary budget adjustments for 2015-16 and 2016-17 and the district must maintain its required 2% reserve for economic uncertainties.

Documents attached are primarily state-required reports. Key information includes the budget assumptions, Average Daily Attendance and multi-year projections.

II. DRIVING GOVERNANCE:

- Education Code section 42130 requires the Superintendent to submit two reports to the Board of Education during each fiscal year. The first report shall cover the financial and budgetary status of the district for the period ending October 31st. All reports required shall be in a format or on forms prescribed by the Superintendent of Public Instruction.
- Education Code section 42131 requires the Board of Education to certify, in writing, whether the district is able to meet its financial obligations for the remainder of the fiscal year and, based on current forecasts, for the subsequent fiscal year. Certifications shall be based on the Board's assessment of the district budget. Certifications shall be classified as positive, qualified or negative. This education code section also outlines the role of the County Office of Education.
- Education Code section 42131 (3)(e) directs districts to provide additional reports to the County

Board of Education Executive Summary

Business Services

First Interim Financial Report 2014-2015

December 4, 2014



Office of Education as of June 1 if a Qualified or Negative Certification is reported as of the Second Interim Report.

III. BUDGET:

The budget is a fluid document and while the budget is balanced for 2014-2015, there are many unknowns at this time. In preparing the assumptions for the multi-year projection items such as one-time funds used to balance 2014-2015, increased costs for step and column salary increases as well as health benefit increases must be factored in. Revenue increases based on state projections for LCFF as well as enrollment are included in the multi-year projections. Staff continues to closely monitor enrollment, average daily attendance, state revenue and other areas that could impact the budget in the current or outlying years. The district has settled agreements with all bargaining units for FY 2014-15 and 2015-16 and this creates stability on the budget. However, the Board action must take on all necessary budget adjustments for 2015-16 and 2016-17 and the district must maintain its required 2% reserve for economic uncertainties. The First Interim Financial Report includes assumptions and projections made with the best available information.

IV. Goals, Objectives and Measures:

Maintain a balanced budget for FY 2014-15 and continue to follow the timeline to ensure a balanced 2015-2016 budget. It will be important to reduce the reliance of one-time funds used to balance the budget.

V. Major Initiatives:

Use the First Interim Financial Report information to help guide budget development for FY 2015-16 and 2016-17.

VI. Results:

Budget development for FY 2015-16 will follow the calendar approved by the Board. Required Board actions will take place in order to ensure a balanced Adopted Budget is in place on or before July 1, 2015.

Board of Education Executive Summary

Business Services

First Interim Financial Report 2014-2015

December 4, 2014



VII. Lessons Learned/Next Steps:

- Follow the approved calendar with adjustments made as necessary.
- Continue to monitor the state budget and its impact on the district finances.
- Continue to engage stakeholders in the budget development process through community budget meetings.
- Meet and communicate with bargaining unit partners.
- Ensure compliance with all LCFF and LCAP requirements.

2014-2015 First Interim Financial Report

For the Period Ending October 31, 2014



Our Vision

Let's take a simple idea and start a revolution.
Let's pledge that children come first.

Board of Education
December 4, 2014

Sacramento City Unified School District

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SACRAMENTO CITY UNIFIED SCHOOL DISTRICT - BUDGET SERVICES

ESTIMATED FINANCIAL PROJECTION FACTORS

	2014-15	2015-16	2016-17
State Statutory COLA	.85%	2.1%	2.30%
GAP Funding Rate for Local Control Funding Formula (LCFF)	29.56%	20.68%	16.84%
California Consumer Price Index (CPI)	2.40%	2.60%	2.70%

LCFF ENTITLEMENT FACTORS FY 2014-2015

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2013-14 Initial Grants	\$6,952	\$7,056	\$7,266	\$8,419
COLA at 0.85%	\$59	\$60	\$62	\$72
2015-16 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491

Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,011	\$7,116	\$7,328	\$8,491
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$729	-	-	\$221
2015-16 Adjusted Base Grants	\$7,740	\$7,116	\$7,328	\$8,712

Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

MULTI-YEAR BUDGET ASSUMPTIONS: 2014-15 THROUGH 2016-17

REVENUES:

Local Control Funding Formula (LCFF)

- Fiscal Year (FY) 2014-15 is funded on 40,021 Average Daily Attendance (ADA).
- FY 2014-15 Local Control Funding Formula (LCFF) ADA is based on greater of prior year or current year ADA. Since SCUSD is in declining enrollment, 2013-14 (prior year) ADA is used for 2014-15.
- Local Control Funding Formula (LCFF) includes, formally Tier III programs, Transportation and TIIG.
- FY 2015-16 assumes funded on 39,341.51 ADA (prior year ADA).
- FY 2016-17 assumes funded on 38,861.51 ADA (prior year ADA).

MULTI-YEAR BUDGET ASSUMPTIONS: 2014-15 THROUGH 2016-17 (Continued)

Federal Revenues

- Federal Revenues are maintained at 2013-14 funding levels for regular programs. FY 2014-15, 2015-16, and 2016-17 exclude the one-time funds received for 2013-14.
- FY 2015-16 and FY 2016-17 assumes the same federal rates as FY 2014-15.

OTHER STATE REVENUES:

Special Education & Transportation

- Special Education is funded at the same ratio as FY 2013-14. It reflects the decline in ADA.
- For 2014-15, 2015-16, and 2016-17 the Special Education and Transportation encroachment (contribution) is fully supported by the unrestricted monies from the General Fund.
- For 2014-15, 2015-16, and 2016-17 Special Education Transportation Apportionments are maintained.

State Categorical Programs

- Includes resource funds outside the Local Control Funding Formula (LCFF).
- FY 2014-15 includes Common Core.
- FY 2015-16 excludes Common Core.
- FY 2015-16 assumes loss of QEIA funding.

Class Size Reduction

- FY 2014-15, 2015-16, and 2016-17 assumes K-3 CSR at contract maximum.

Lottery

- The expected annual funding is projected at \$162 per ADA for 2014-15 (unrestricted \$128 and \$34 restricted) and outlying years.

LOCAL REVENUES:

Other Local Revenue

- Local Revenue assumes a similar level of funding in outlying years as 2014-15. As revenues are approved by the Board, they will be incorporated.

EXPENDITURES:

Certificated Salaries

- Certificated staffing for FY 2014-15, 2015-16, and 2016-17 is based on 2014-15 staffing levels. Class sizes are to contract maximum as follows:
 - Kindergarten at 31:1 FY 2014-15 and 29:1 FY 2015-16 for schools with greater than 75% F/R count.
 - Grades 1-3 at 30:1 FY 2014-15 and 28:1 FY 2015-16 for schools with greater than 75% F/R count.
 - Grades 4-6 at 33:1
 - Grades 7-8 at 31:1
 - Grades 9-12 at 32:1

MULTI-YEAR BUDGET ASSUMPTIONS: 2014-15 THROUGH 2016-17 (Continued)

Certificated Salaries (cont.)

- FY 2015-16 includes approved elimination of Restricted Common Core.
- Salaries commensurate with approved salary schedules and contractual agreements. This includes increases for salary schedule step and column movement less attrition credit.
- FY 2014-15 and beyond assumes elimination of furlough days approved by bargaining units. Furlough days end on June 30, 2014.

Classified Salaries

- Classified staffing for FY 2014-15 is based on 2013-14 staffing levels.
- FY 2014-15 assumes restoring half SPOM's or custodians.
- Salaries are commensurate with approved salary schedules and contractual agreements. This includes salary step movement, less attrition credit.
- FY 2015-16 and 2016-17 does not include furlough days. The agreements for furlough days end on June 30, 2014.
- FY 2014-15 includes additional \$2 million in custodial support.

Employee Benefits

- The estimated statutory benefits for Certificated staff is 12.69%.
- The estimated statutory benefits for Classified 21.781%.
- Health benefits are projected to increase approximately 5% for FY 2015-16 and 2016-17, and will be funded dependent upon negotiated agreements with employee groups. FY 2014-15, and 2015-16, and 2016-17 includes benefit reductions related to reduced staff and benefits changes.
- Post-Retirement Health Benefits are based on FY 2014-15 participation. The district does not regularly pre-fund the future cost of post-retirement benefits. A negotiated agreement with SCTA includes a contribution from employees towards post-retirement benefits.

Supplies, Services, Utilities, Capital Outlay

- Custodial operational supplies increase in FY 2014-15 by \$650,000. Reductions include contractual agreements as approved by the Board as part of the budget reductions. Budget is maintained in the outlying years.
- FY 2015-16 is projected with a 10% increase in utilities.

Indirect Support

- The indirect rate is consistently applied to each program as allowed by law.
- The approved rate is 4.51% for FY 2014-15.

MULTI-YEAR BUDGET ASSUMPTIONS: 2014-15 THROUGH 2016-17 (Continued)

**Other Outgo/Transfers/
Contributions**

- Contributions to Restricted Programs – The FY 2014-15 budget and outlying years includes, contributions to cover program encroachments from the general unrestricted budget for the Special Education, Routine Restricted Maintenance, and Special Education Transportation programs.
- Routine Restricted Maintenance is based on 3% of GF budget.
- In Lieu Property Taxes are transferred to charter schools.

One-Time Revenues/Expenditures

- FY 2015-16 does not include Common Core and QEIA.

BEGINNING BALANCE/RESERVES:

Beginning Balance

- Based on FY 2013-14 actual ending fund balance.

Reserves

- The FY 2014-15, 2015-16, and 2016-17 projections fund the 4% General Fund Reserve for Economic
- Uncertainty, provided steps are taken to reach budget reduction goals.

2014-15 BUDGET OVERVIEW

BUDGET OVERVIEW

Sacramento City Unified School District financial goal is to maintain the required level of reserve, maximize district revenues and ensure district revenues are used to achieve the educational goals of the district. These documents reflect revisions to the budget for 2014-15 and multi-year projections for 2015-16 and 2016-17.

Sacramento City Unified School District Budget is comprised of three major components: (1) Fund Balance (Ending and Beginning Balance); (2) Revenues; and (3) Expenditures.

Three conditions impact the Sacramento City Unified School District Budget:

- a. Revenue – State Budget ↑
- b. Expenditures – increases in expenditures ↑
- c. Enrollment ↓

NOTICE OF CRITERIA AND STANDARDS REVIEW. This interim report was based upon and reviewed using the state-adopted Criteria and Standards. (Pursuant to Education Code (EC) sections 33129 and 42130)

Signed: _____


District Superintendent or Designee

Date: _____

12/4/14

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: December 04, 2014

Signed: _____


President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Gerardo Castillo, CPA

Telephone: (916) 643-9405

Title: Interim CBO

E-mail: gerardo-castillo@scusd.edu

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?	X	
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	• Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
S8	Labor Agreement Budget Revisions	• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

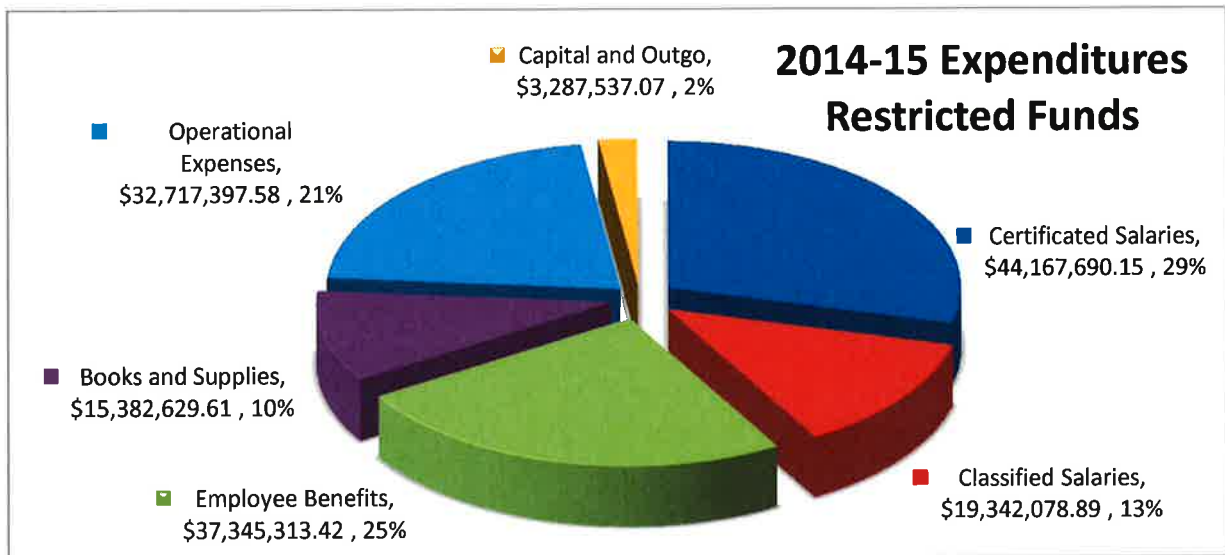
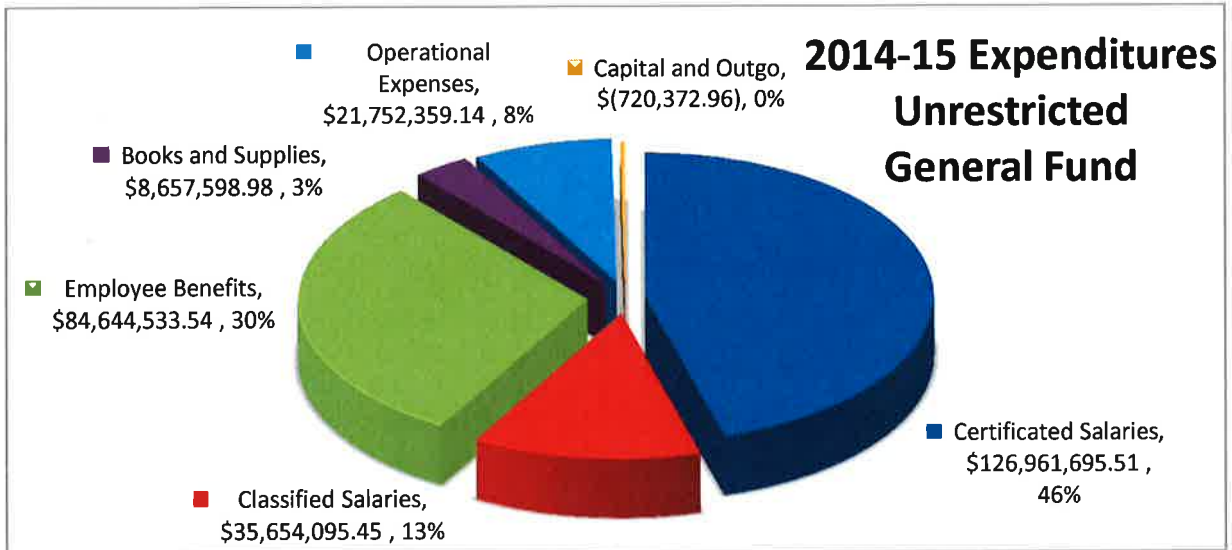
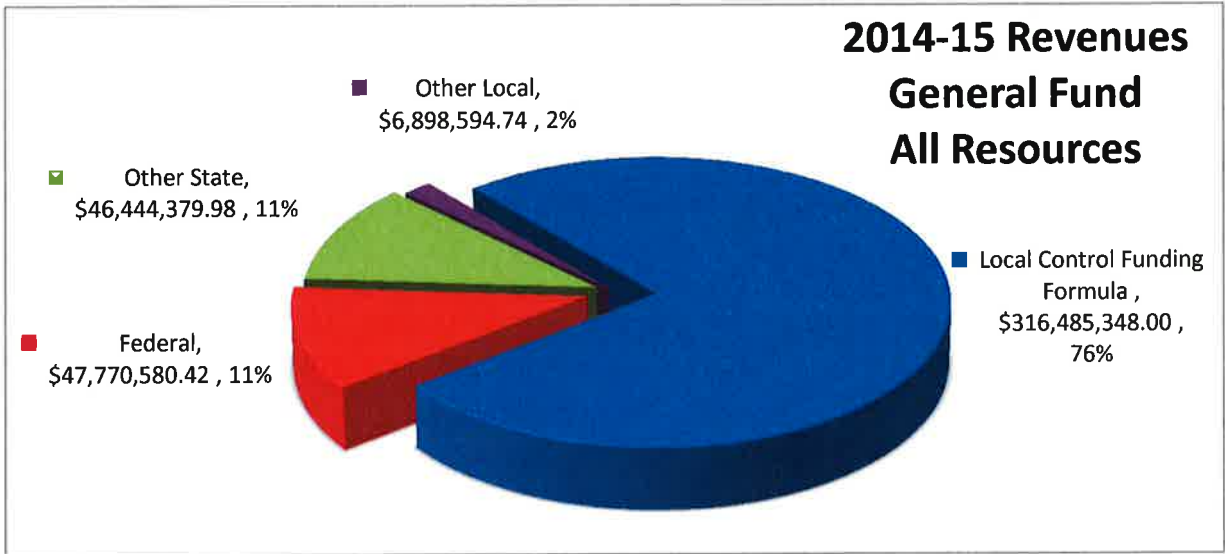
ADDITIONAL FISCAL INDICATORS			No	Yes
A1	Negative Cash Flow	Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund?	X	
A2	Independent Position Control	Is personnel position control independent from the payroll system?	X	
A3	Declining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

GENERAL FUND

General Fund Definition

The General Fund is the general operating fund of the District and accounts for all revenues and expenditures of the District not encompassed within other funds. All general tax revenues and other receipts that are not allocated by law or contractual agreement to some other fund are accounted for in this fund. General operating expenditures and the capital improvement costs that are not paid through other funds are paid from the General Fund. The General Fund also contains categorical programs such as the Common Core, Quality Education Investment Act, No Child Left Behind Title I and others.

Revenues and Expenditures – Summary



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	316,665,340.00	316,485,348.00	71,284,847.16	316,485,348.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,850,912.49	47,770,580.42	5,546,549.17	47,770,580.42	0.00	0.0%
3) Other State Revenue		8300-8599	43,568,852.98	46,444,379.98	20,748,864.15	46,444,379.98	0.00	0.0%
4) Other Local Revenue		8600-8799	6,550,559.00	6,898,594.74	3,612,681.69	6,898,594.74	0.00	0.0%
5) TOTAL, REVENUES			414,635,464.47	417,598,903.14	101,192,942.17	417,598,903.14		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	171,535,935.70	171,129,385.66	35,787,311.33	171,129,385.66	0.00	0.0%
2) Classified Salaries		2000-2999	54,197,760.00	54,996,174.34	14,338,448.04	54,996,174.34	0.00	0.0%
3) Employee Benefits		3000-3999	122,455,834.31	121,989,846.96	25,828,436.33	121,989,846.96	0.00	0.0%
4) Books and Supplies		4000-4999	18,489,350.10	24,040,228.59	6,531,507.40	24,040,228.59	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	52,681,438.97	54,469,756.72	11,665,400.82	54,469,756.72	0.00	0.0%
6) Capital Outlay		6000-6999	748,867.84	802,262.38	72,186.47	802,262.38	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,066,665.55	3,078,537.73	1,618,642.46	3,078,537.73	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,311,004.00)	(1,313,636.00)	0.00	(1,313,636.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			421,864,848.47	429,192,556.38	95,641,930.85	429,192,556.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,229,384.00)	(11,593,653.24)	5,351,011.32	(11,593,653.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,189,639.00	1,362,468.00	0.00	1,362,468.00	0.00	0.0%
b) Transfers Out		7600-7629	34,874.00	36,856.12	0.00	36,856.12	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			1,154,765.00	1,325,611.88	0.00	1,325,611.88		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,074,619.00)	(10,268,041.36)	5,351,011.32	(10,268,041.36)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	18,089,758.00	41,494,440.32		41,494,440.32	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)			18,089,758.00	41,494,440.32		41,494,440.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			18,089,758.00	41,494,440.32		41,494,440.32		
2) Ending Balance, June 30 (E + F1e)			12,015,139.00	31,226,398.96		31,226,398.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	788,121.21		788,121.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,000,000.00	13,229,482.75		13,229,482.75		
Dedicated Towards OPEB	0000	9780		6,877,482.75				
Buy Down 10 days of Vacation Liab.	0000	9780		1,852,000.00				
Replace Outdated Trans. Eq.	0000	9780		3,000,000.00				
Technology Upgrades Software Eq.	0000	9780		1,500,000.00				
Dedicated Towards OPEB	0000	9780				6,877,482.75		
Buy Down 10 days of Vacation Liab.	0000	9780				1,852,000.00		
Replaced Outdated Trans. Equip	0000	9780				3,000,000.00		
Technology Upgrades Software Eq.	0000	9780				1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,763,133.00	12,763,133.00		12,763,133.00		
Unassigned/Unappropriated Amount		9790	707,006.00	3,900,662.00		3,900,662.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	221,221,028.00	221,041,036.00	60,315,006.00	221,041,036.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	38,697,680.00	38,697,680.00	11,820,670.00	38,697,680.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	756,229.00	756,229.00	0.00	756,229.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	53,779,080.34	53,779,080.34	0.00	53,779,080.34	0.00	0.0%
Unsecured Roll Taxes		8042	2,032,330.00	2,032,330.00	0.00	2,032,330.00	0.00	0.0%
Prior Years' Taxes		8043	146,660.00	146,660.00	(583.58)	146,660.00	0.00	0.0%
Supplemental Taxes		8044	627,635.00	627,635.00	0.00	627,635.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,698,479.00	5,698,479.00	0.00	5,698,479.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	923,995.66	923,995.66	0.00	923,995.66	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	2,150.74	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			323,883,117.00	323,703,125.00	72,137,243.16	323,703,125.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	(7,217,777.00)	(7,217,777.00)	(852,396.00)	(7,217,777.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			316,665,340.00	316,485,348.00	71,284,847.16	316,485,348.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,092,235.00	8,092,235.00	0.57	8,092,235.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,197,005.00	1,236,669.34	516,741.81	1,236,669.34	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	20,079,367.27	20,870,566.13	2,416,246.13	20,870,566.13	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	31,282.00	41,721.27	4,057.27	41,721.27	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,607,192.00	3,724,323.82	886,322.82	3,724,323.82	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	1,045,346.00	2,026,559.36	248,143.57	2,026,559.36	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	6,645,598.00	7,312,206.14	1,283,076.69	7,312,206.14	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	456,348.00	456,348.00	1,388.21	456,348.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	58,000.00	202,795.82	0.00	202,795.82	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,639,519.22	3,807,155.54	190,572.10	3,807,155.54	0.00	0.0%
TOTAL, FEDERAL REVENUE			47,850,912.49	47,770,580.42	5,546,549.17	47,770,580.42	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	20,264,791.98	20,264,791.98	6,321,326.00	20,264,791.98	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	1,434,039.00	4,008,039.00	0.00	4,008,039.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materiel		8560	7,434,428.00	7,434,428.00	315,284.79	7,434,428.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	6,217,892.00	6,217,892.00	4,025,469.50	6,217,892.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,009,098.00	1,009,098.00	326,343.02	1,009,098.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	617,873.00	617,873.00	0.00	617,873.00	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	3,045,000.00	3,045,000.00	0.00	3,045,000.00	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	3,545,531.00	3,847,258.00	9,760,440.84	3,847,258.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			43,568,652.98	46,444,379.98	20,748,864.15	46,444,379.98	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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	3,521.46	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	600,000.00	600,000.00	233,539.37	600,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.00	100,000.00	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	272,000.00	272,000.00	7,270.89	272,000.00	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	4,041,244.00	4,389,279.74	2,741,476.97	4,389,279.74	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,537,315.00	1,537,315.00	626,873.00	1,537,315.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,550,559.00	6,898,594.74	3,612,681.69	6,898,594.74	0.00	0.0%
TOTAL, REVENUES			414,635,464.47	417,598,903.14	101,192,942.17	417,598,903.14	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	139,622,134.74	137,414,695.03	26,880,649.69	137,414,695.03	0.00	0.0%
Certificated Pupil Support Salaries		1200	7,536,074.57	7,855,783.47	1,545,585.10	7,855,783.47	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,809,262.84	16,475,620.29	5,196,956.41	16,475,620.29	0.00	0.0%
Other Certificated Salaries		1900	8,568,463.55	9,383,286.87	2,164,120.13	9,383,286.87	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			171,535,935.70	171,129,385.66	35,787,311.33	171,129,385.66	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	9,767,566.00	9,532,243.22	1,831,852.67	9,532,243.22	0.00	0.0%
Classified Support Salaries		2200	20,557,865.00	20,698,040.28	6,001,776.00	20,698,040.28	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	6,073,675.00	6,088,422.25	1,575,231.11	6,088,422.25	0.00	0.0%
Clerical, Technical and Office Salaries		2400	15,529,200.00	16,099,372.65	4,256,024.75	16,099,372.65	0.00	0.0%
Other Classified Salaries		2900	2,269,454.00	2,578,095.94	673,561.51	2,578,095.94	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			54,197,760.00	54,996,174.34	14,338,446.04	54,996,174.34	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,003,582.32	15,330,595.30	3,080,893.39	15,330,595.30	0.00	0.0%
PERS		3201-3202	5,490,754.00	5,720,762.08	1,598,272.99	5,720,762.08	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,302,278.00	6,459,842.52	1,595,578.85	6,459,842.52	0.00	0.0%
Health and Welfare Benefits		3401-3402	67,632,279.99	67,356,631.50	13,453,579.30	67,356,631.50	0.00	0.0%
Unemployment Insurance		3501-3502	144,188.00	161,080.54	446,303.08	161,080.54	0.00	0.0%
Workers' Compensation		3601-3602	4,821,061.00	4,914,736.30	1,107,701.96	4,914,736.30	0.00	0.0%
OPEB, Allocated		3701-3702	21,922,405.00	21,906,611.43	4,510,794.92	21,906,611.43	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	139,286.00	139,587.29	35,311.84	139,587.29	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			122,455,834.31	121,989,846.96	25,828,436.33	121,989,846.96	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,912,985.00	8,137,889.35	4,160,401.78	8,137,889.35	0.00	0.0%
Books and Other Reference Materials		4200	225,330.27	218,861.46	6,797.58	218,861.46	0.00	0.0%
Materials and Supplies		4300	13,708,667.76	14,347,463.75	2,076,207.02	14,347,463.75	0.00	0.0%
Noncapitalized Equipment		4400	1,842,367.07	1,336,014.03	288,101.02	1,336,014.03	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			18,489,350.10	24,040,228.59	6,531,507.40	24,040,228.59	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	22,635,940.44	27,506,550.24	4,488,963.29	27,506,550.24	0.00	0.0%
Travel and Conferences		5200	338,413.65	642,979.32	137,214.97	642,979.32	0.00	0.0%
Dues and Memberships		5300	60,590.00	121,261.94	110,286.44	121,261.94	0.00	0.0%
Insurance		5400-5450	1,887,460.00	2,001,460.00	867,402.50	2,001,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,614,391.00	9,614,351.00	2,244,357.66	9,614,351.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,875,201.63	1,649,326.82	187,508.79	1,649,326.82	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	(920,275.00)	(1,069,537.08)	(27,007.53)	(1,069,537.08)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,541,098.25	13,485,408.03	3,498,411.12	13,485,408.03	0.00	0.0%
Communications		5900	648,619.00	517,956.45	158,263.58	517,956.45	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			52,681,438.97	54,469,756.72	11,665,400.82	54,469,756.72	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	18,153.55	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	522,823.62	599,150.35	41,708.40	599,150.35	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	178,455.00	160,322.81	6,504.58	160,322.81	0.00	0.0%
Equipment Replacement		6500	47,589.22	42,789.22	5,819.94	42,789.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			748,867.84	802,262.38	72,186.47	802,262.38	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other 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	3,061,382.55	3,062,163.61	1,599,696.30	3,062,163.61	0.00	0.0%
Other Debt Service - Principal		7439	5,283.00	16,374.12	18,946.16	16,374.12	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,066,665.55	3,078,537.73	1,618,642.46	3,078,537.73	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,311,004.00)	(1,313,636.00)	0.00	(1,313,636.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,311,004.00)	(1,313,636.00)	0.00	(1,313,636.00)	0.00	0.0%
TOTAL, EXPENDITURES			421,864,848.47	429,192,556.38	95,841,930.85	429,192,556.38	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	1,189,639.00	1,362,468.00	0.00	1,362,468.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,189,639.00	1,362,468.00	0.00	1,362,468.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	34,874.00	36,856.12	0.00	36,856.12	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,874.00	36,856.12	0.00	36,856.12	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,154,765.00	1,325,611.88	0.00	1,325,611.88	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)
A. REVENUES								
1) LCFF Sources		8010-8099	316,665,340.00	316,485,348.00	71,284,847.16	316,485,348.00	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	7,449,813.00	10,078,393.00	147,696.37	10,078,393.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,625,315.00	2,864,843.78	1,226,250.97	2,864,843.78	0.00	0.0%
5) TOTAL, REVENUES			326,740,468.00	329,428,584.78	72,658,794.50	329,428,584.78		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	125,915,785.45	126,961,695.51	26,845,883.89	126,961,695.51	0.00	0.0%
2) Classified Salaries		2000-2999	34,664,044.00	35,654,095.45	9,109,268.68	35,654,095.45	0.00	0.0%
3) Employee Benefits		3000-3999	85,525,377.68	84,644,533.54	18,467,471.47	84,644,533.54	0.00	0.0%
4) Books and Supplies		4000-4999	6,346,543.31	8,657,598.98	1,227,731.07	8,657,598.98	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,082,869.68	21,752,359.14	5,590,643.69	21,752,359.14	0.00	0.0%
6) Capital Outlay		6000-6999	86,193.84	169,588.38	72,186.47	169,588.38	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	3,061,382.55	3,072,985.54	1,613,090.27	3,072,985.54	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,436,016.00)	(3,962,946.88)	(368,401.32)	(3,962,946.88)	0.00	0.0%
9) TOTAL, EXPENDITURES			273,246,180.51	276,949,909.66	62,557,874.22	276,949,909.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			53,494,287.49	52,478,675.12	10,100,920.28	52,478,675.12		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,189,639.00	1,362,468.00	0.00	1,362,468.00	0.00	0.0%
b) Transfers Out		7600-7629	34,874.00	36,271.61	0.00	36,271.61	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	(52,313,778.49)	(53,794,344.81)	(49,450,619.97)	(53,794,344.81)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(51,159,013.49)	(52,468,148.42)	(49,450,619.97)	(52,468,148.42)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,335,274.00	10,526.70	(39,349,699.69)	10,526.70		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,679,865.00	30,427,751.05		30,427,751.05	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)			9,679,865.00	30,427,751.05		30,427,751.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,679,865.00	30,427,751.05		30,427,751.05		
2) Ending Balance, June 30 (E + F1e)			12,015,139.00	30,438,277.75		30,438,277.75		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	225,000.00	225,000.00		225,000.00		
Stores		9712	320,000.00	320,000.00		320,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,000,000.00	13,229,482.75		13,229,482.75		
Dedicated Towards OPEB	0000	9780		6,877,482.75				
Buy Down 10 days of Vacation Liab.	0000	9780		1,852,000.00				
Replace Outdated Trans. Eq.	0000	9780		3,000,000.00				
Technology Upgrades Software Eq.	0000	9780		1,500,000.00				
Dedicated Towards OPEB	0000	9780				6,877,482.75		
Buy Down 10 days of Vacation Liab.	0000	9780				1,852,000.00		
Replaced Outdated Trans. Equip	0000	9780				3,000,000.00		
Technology Upgrades Software Eq.	0000	9780				1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,763,133.00	12,763,133.00		12,763,133.00		
Unassigned/Unappropriated Amount		9790	707,006.00	3,900,662.00		3,900,662.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	221,221,028.00	221,041,036.00	60,315,006.00	221,041,036.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	38,697,680.00	38,697,680.00	11,820,670.00	38,697,680.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	756,229.00	756,229.00	0.00	756,229.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	53,779,080.34	53,779,080.34	0.00	53,779,080.34	0.00	0.0%
Unsecured Roll Taxes		8042	2,032,330.00	2,032,330.00	0.00	2,032,330.00	0.00	0.0%
Prior Years' Taxes		8043	146,660.00	146,660.00	(593.58)	146,660.00	0.00	0.0%
Supplemental Taxes		8044	627,635.00	627,635.00	0.00	627,635.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	5,698,479.00	5,698,479.00	0.00	5,698,479.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	923,995.66	923,995.66	0.00	923,995.66	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	2,150.74	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			323,883,117.00	323,703,125.00	72,137,243.16	323,703,125.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(7,217,777.00)	(7,217,777.00)	(852,396.00)	(7,217,777.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			316,665,340.00	316,485,348.00	71,284,847.16	316,485,348.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Enrollment								
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	1,434,039.00	4,008,039.00	0.00	4,008,039.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	6,003,838.00	6,003,838.00	147,696.37	6,003,838.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	11,936.00	66,516.00	0.00	66,516.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			7,449,813.00	10,078,393.00	147,696.37	10,078,393.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	3,521.46	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	600,000.00	600,000.00	233,539.37	600,000.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	0.00	100,000.00	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	272,000.00	272,000.00	7,270.89	272,000.00	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	116,000.00	355,528.78	355,046.25	355,528.78	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	1,537,315.00	1,537,315.00	626,873.00	1,537,315.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,625,315.00	2,864,843.78	1,226,250.97	2,864,843.78	0.00	0.0%
TOTAL, REVENUES			326,740,468.00	329,428,584.78	72,658,794.50	329,428,584.78	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)
Certificated Teachers' Salaries		1100	108,701,942.88	109,086,611.76	21,711,953.19	109,086,611.76	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,346,447.57	3,472,131.11	695,064.88	3,472,131.11	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	12,686,556.00	13,171,030.66	4,266,324.17	13,171,030.66	0.00	0.0%
Other Certificated Salaries		1900	1,180,839.00	1,231,921.98	172,541.65	1,231,921.98	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			125,915,785.45	126,961,695.51	26,845,883.89	126,961,695.51	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,079,866.00	1,291,884.14	215,717.70	1,291,884.14	0.00	0.0%
Classified Support Salaries		2200	14,444,352.00	14,484,645.41	3,898,681.76	14,484,645.41	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,085,785.00	4,108,779.75	1,022,488.45	4,108,779.75	0.00	0.0%
Clerical, Technical and Office Salaries		2400	13,633,061.00	14,245,197.79	3,670,586.11	14,245,197.79	0.00	0.0%
Other Classified Salaries		2900	1,440,980.00	1,523,588.36	301,794.66	1,523,588.36	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			34,664,044.00	35,654,095.45	9,109,268.68	35,654,095.45	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,831,856.98	10,948,051.26	2,323,667.12	10,948,051.26	0.00	0.0%
PERS		3201-3202	3,473,809.00	3,671,640.87	1,007,866.67	3,671,640.87	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,196,022.00	4,266,417.54	1,064,457.33	4,266,417.54	0.00	0.0%
Health and Welfare Benefits		3401-3402	47,095,958.70	46,831,488.82	9,713,199.24	46,831,488.82	0.00	0.0%
Unemployment Insurance		3501-3502	97,161.00	106,263.21	313,832.28	106,263.21	0.00	0.0%
Workers' Compensation		3601-3602	3,457,437.00	3,507,739.36	794,551.22	3,507,739.36	0.00	0.0%
OPEB, Allocated		3701-3702	15,271,913.00	15,211,320.68	3,223,513.05	15,211,320.68	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	101,220.00	101,611.80	26,364.56	101,611.80	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			85,525,377.68	84,644,533.54	18,467,471.47	84,644,533.54	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	392,552.00	2,805,542.35	2,681.52	2,805,542.35	0.00	0.0%
Books and Other Reference Materials		4200	129,033.00	129,265.58	6,428.13	129,265.58	0.00	0.0%
Materials and Supplies		4300	5,080,449.33	5,380,916.52	1,101,988.36	5,380,916.52	0.00	0.0%
Noncapitalized Equipment		4400	744,508.98	341,874.53	116,633.06	341,874.53	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,346,543.31	8,657,598.98	1,227,731.07	8,657,598.98	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	110,000.00	509,876.91	4,000.00	509,876.91	0.00	0.0%
Travel and Conferences		5200	162,196.65	246,985.04	58,568.20	246,985.04	0.00	0.0%
Dues and Memberships		5300	58,490.00	118,761.94	108,455.44	118,761.94	0.00	0.0%
Insurance		5400-5450	1,887,460.00	2,001,460.00	867,402.50	2,001,460.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,614,391.00	9,613,991.00	2,244,357.66	9,613,991.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,545,221.63	1,319,890.82	135,003.43	1,319,890.82	0.00	0.0%
Transfers of Direct Costs		5710	21,647.00	(505,723.94)	(321,325.82)	(505,723.94)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(895,775.00)	(1,053,599.52)	(27,506.45)	(1,053,599.52)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,957,782.40	9,020,826.60	2,370,586.82	9,020,826.60	0.00	0.0%
Communications		5900	621,456.00	479,890.29	151,101.91	479,890.29	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,082,869.68	21,752,359.14	5,590,643.69	21,752,359.14	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	18,153.55	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,149.62	81,476.35	41,708.40	81,476.35	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	33,455.00	45,322.81	6,504.58	45,322.81	0.00	0.0%
Equipment Replacement		6500	47,589.22	42,789.22	5,819.94	42,789.22	0.00	0.0%
TOTAL, CAPITAL OUTLAY			86,193.84	169,588.38	72,186.47	169,588.38	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	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	3,061,382.55	3,061,910.82	1,599,443.51	3,061,910.82	0.00	0.0%
Other Debt Service - Principal		7439	0.00	11,074.72	13,646.76	11,074.72	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			3,061,382.55	3,072,985.54	1,613,090.27	3,072,985.54	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,125,012.00)	(2,649,310.88)	(368,401.32)	(2,649,310.88)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,311,004.00)	(1,313,636.00)	0.00	(1,313,636.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,436,016.00)	(3,962,946.88)	(368,401.32)	(3,962,946.88)	0.00	0.0%
TOTAL, EXPENDITURES			273,246,180.51	276,949,909.66	62,557,874.22	276,949,909.66	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	1,189,639.00	1,362,468.00	0.00	1,362,468.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,189,639.00	1,362,468.00	0.00	1,362,468.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	34,874.00	36,271.61	0.00	36,271.61	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			34,874.00	36,271.61	0.00	36,271.61	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments Proceeds		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8960	(52,313,778.49)	(53,794,344.81)	(49,450,619.97)	(53,794,344.81)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(52,313,778.49)	(53,794,344.81)	(49,450,619.97)	(53,794,344.81)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(51,159,013.49)	(52,468,148.42)	(49,450,619.97)	(52,468,148.42)	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	47,850,912.49	47,770,580.42	5,546,549.17	47,770,580.42	0.00	0.0%
3) Other State Revenue		8300-8599	36,118,839.98	36,365,986.98	20,601,167.78	36,365,986.98	0.00	0.0%
4) Other Local Revenue		8600-8799	3,925,244.00	4,033,750.96	2,386,430.72	4,033,750.96	0.00	0.0%
5) TOTAL, REVENUES			87,894,996.47	88,170,318.36	28,534,147.67	88,170,318.36		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	45,620,150.25	44,167,690.15	8,941,427.44	44,167,690.15	0.00	0.0%
2) Classified Salaries		2000-2999	19,533,716.00	19,342,078.89	5,229,177.36	19,342,078.89	0.00	0.0%
3) Employee Benefits		3000-3999	36,930,456.63	37,345,313.42	7,360,964.86	37,345,313.42	0.00	0.0%
4) Books and Supplies		4000-4999	12,142,806.79	15,382,629.81	5,303,776.33	15,382,629.61	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	31,598,589.29	32,717,397.58	6,074,757.13	32,717,397.58	0.00	0.0%
6) Capital Outlay		6000-6999	682,674.00	632,674.00	0.00	632,674.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,283.00	5,552.19	5,552.19	5,552.19	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,125,012.00	2,649,310.88	368,401.32	2,649,310.88	0.00	0.0%
9) TOTAL, EXPENDITURES			148,618,667.96	152,242,646.72	33,284,056.63	152,242,646.72		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(60,723,671.49)	(64,072,328.36)	(4,749,908.96)	(64,072,328.36)		
D. OTHER FINANCING SOURCES/USES								
1) Intertund 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	584.51	0.00	584.51	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	52,313,778.49	53,794,344.81	49,450,619.97	53,794,344.81	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			52,313,778.49	53,793,760.30	49,450,619.97	53,793,760.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,409,893.00)	(10,278,568.06)	44,700,711.01	(10,278,568.06)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,409,893.00	11,066,689.27		11,066,689.27	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)			8,409,893.00	11,066,689.27		11,066,689.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,409,893.00	11,066,689.27		11,066,689.27		
2) Ending Balance, June 30 (E + F1e)			0.00	788,121.21		788,121.21		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	788,121.21		788,121.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	8,092,235.00	8,092,235.00	0.57	8,092,235.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,197,005.00	1,236,669.34	516,741.81	1,236,669.34	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	20,079,387.27	20,870,566.13	2,416,246.13	20,870,566.13	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	31,282.00	41,721.27	4,057.27	41,721.27	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	3,607,192.00	3,724,323.82	886,322.82	3,724,323.82	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	1,045,346.00	2,026,559.36	248,143.57	2,026,559.36	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	6,645,598.00	7,312,206.14	1,283,076.69	7,312,206.14	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	456,348.00	456,348.00	1,388.21	456,348.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	58,000.00	202,795.82	0.00	202,795.82	0.00	0.0%
All Other Federal Revenue	All Other	8290	6,638,519.22	3,807,155.54	190,572.10	3,807,155.54	0.00	0.0%
TOTAL, FEDERAL REVENUE			47,850,912.49	47,770,580.42	5,546,549.17	47,770,580.42	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	20,264,791.98	20,264,791.98	6,321,326.00	20,264,791.98	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 Materit		8560	1,430,590.00	1,430,590.00	167,588.42	1,430,590.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	6,217,892.00	6,217,892.00	4,025,469.50	6,217,892.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	1,009,098.00	1,009,098.00	326,343.02	1,009,098.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	617,873.00	617,873.00	0.00	617,873.00	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	3,045,000.00	3,045,000.00	0.00	3,045,000.00	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	3,533,595.00	3,780,742.00	9,760,440.84	3,780,742.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			36,118,839.98	36,365,986.98	20,601,167.78	36,365,986.98	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmt		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	3,925,244.00	4,033,750.96	2,386,430.72	4,033,750.96	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8761-8783	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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,925,244.00	4,033,750.96	2,386,430.72	4,033,750.96	0.00	0.0%
TOTAL, REVENUES			87,894,996.47	88,170,318.36	28,534,147.67	88,170,318.36	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,920,191.86	28,328,083.27	5,168,696.50	28,328,083.27	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,189,627.00	4,383,652.36	850,520.22	4,383,652.36	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	3,122,706.84	3,304,589.63	930,632.24	3,304,589.63	0.00	0.0%
Other Certificated Salaries		1900	7,387,624.55	8,151,364.89	1,991,578.48	8,151,364.89	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			45,620,150.25	44,167,690.15	8,941,427.44	44,167,690.15	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,687,700.00	8,240,359.08	1,816,134.97	8,240,359.08	0.00	0.0%
Classified Support Salaries		2200	6,113,513.00	6,213,394.87	2,103,094.24	6,213,394.87	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	2,007,890.00	1,979,642.50	552,742.66	1,979,642.50	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,896,139.00	1,854,174.86	585,438.64	1,854,174.86	0.00	0.0%
Other Classified Salaries		2900	828,474.00	1,054,507.58	371,766.85	1,054,507.58	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,533,716.00	19,342,078.89	5,229,177.36	19,342,078.89	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,171,725.34	4,382,544.04	757,226.27	4,382,544.04	0.00	0.0%
PERS		3201-3202	2,016,945.00	2,049,121.21	590,406.32	2,049,121.21	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,106,256.00	2,193,424.98	531,121.52	2,193,424.98	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,536,321.29	20,525,142.68	3,740,380.06	20,525,142.68	0.00	0.0%
Unemployment Insurance		3501-3502	47,027.00	54,817.33	132,470.80	54,817.33	0.00	0.0%
Workers' Compensation		3601-3602	1,363,624.00	1,406,996.94	313,150.74	1,406,996.94	0.00	0.0%
OPEB, Allocated		3701-3702	6,650,492.00	6,695,290.75	1,267,281.87	6,695,290.75	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	38,066.00	37,975.49	8,927.28	37,975.49	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			36,930,456.63	37,345,313.42	7,360,964.86	37,345,313.42	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,520,433.00	5,332,347.00	4,157,720.26	5,332,347.00	0.00	0.0%
Books and Other Reference Materials		4200	96,297.27	89,595.88	369.45	89,595.88	0.00	0.0%
Materials and Supplies		4300	8,628,218.43	8,966,547.23	974,218.66	8,966,547.23	0.00	0.0%
Noncapitalized Equipment		4400	897,858.09	994,139.50	171,467.96	994,139.50	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,142,806.79	15,382,629.61	5,303,776.33	15,382,629.61	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	22,525,940.44	26,996,673.33	4,484,963.29	26,996,673.33	0.00	0.0%
Travel and Conferences		5200	176,217.00	395,994.28	78,646.77	395,994.28	0.00	0.0%
Dues and Memberships		5300	2,100.00	2,500.00	1,831.00	2,500.00	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	360.00	0.00	360.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	329,980.00	329,436.00	52,505.36	329,436.00	0.00	0.0%
Transfers of Direct Costs		5710	(21,647.00)	505,723.94	321,325.82	505,723.94	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(24,500.00)	(15,937.56)	498.92	(15,937.56)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,583,315.85	4,464,581.43	1,127,824.30	4,464,581.43	0.00	0.0%
Communications		5900	27,163.00	38,066.16	7,161.67	38,066.16	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			31,598,569.29	32,717,397.58	6,074,757.13	32,717,397.58	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	517,674.00	517,674.00	0.00	517,674.00	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	145,000.00	115,000.00	0.00	115,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			662,674.00	632,674.00	0.00	632,674.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	252.79	252.79	252.79	0.00	0.0%
Other Debt Service - Principal		7439	5,283.00	5,299.40	5,299.40	5,299.40	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,283.00	5,552.19	5,552.19	5,552.19	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,125,012.00	2,649,310.88	368,401.32	2,649,310.88	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,125,012.00	2,649,310.88	368,401.32	2,649,310.88	0.00	0.0%
TOTAL, EXPENDITURES			148,618,667.96	152,242,646.72	33,284,056.63	152,242,646.72	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	584.51	0.00	584.51	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	584.51	0.00	584.51	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	52,313,778.49	53,794,344.81	49,450,619.97	53,794,344.81	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			52,313,778.49	53,794,344.81	49,450,619.97	53,794,344.81	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			52,313,778.49	53,793,760.30	49,450,619.97	53,793,760.30	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
3010	NCLB: Title I, Part A, Basic Grants Low-Inco	390,068.84
9010	Other Restricted Local	398,052.37
Total, Restricted Balance		<u>788,121.21</u>

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	316,485,348.00	3.47%	327,473,800.00	2.11%	334,378,240.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	10,078,393.00	0.85%	10,164,059.34	2.30%	10,397,832.70
4. Other Local Revenues	8600-8799	2,864,843.78	1.75%	2,914,843.78	0.00%	2,914,843.78
5. Other Financing Sources						
a. Transfers In	8900-8929	1,362,468.00	8.07%	1,472,468.00	6.79%	1,572,468.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(53,794,344.81)	2.14%	(54,946,350.00)	0.00%	(54,946,350.00)
6. Total (Sum lines A1 thru A5c)		276,996,707.97	3.64%	287,078,821.12	2.52%	294,317,034.48
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				126,961,695.51		131,986,570.94
b. Step & Column Adjustment				1,904,425.43		1,979,798.56
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,120,450.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	126,961,695.51	3.96%	131,986,570.94	1.50%	133,966,369.50
2. Classified Salaries						
a. Base Salaries				35,654,095.45		36,338,309.87
b. Step & Column Adjustment				285,232.76		362,583.10
c. Cost-of-Living Adjustment						
d. Other Adjustments				398,981.66		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,654,095.45	1.92%	36,338,309.87	1.00%	36,700,892.97
3. Employee Benefits	3000-3999	84,644,533.54	7.67%	91,139,851.54	6.95%	97,471,251.75
4. Books and Supplies	4000-4999	8,657,598.98	0.14%	8,670,098.98	0.00%	8,670,098.98
5. Services and Other Operating Expenditures	5000-5999	21,752,359.14	2.60%	22,317,359.14	-0.67%	22,167,359.14
6. Capital Outlay	6000-6999	169,588.38	0.00%	169,588.38	0.00%	169,588.38
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,072,985.54	0.00%	3,072,985.54	0.00%	3,072,985.54
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,962,946.88)	-12.70%	(3,459,602.88)	0.00%	(3,459,602.88)
9. Other Financing Uses						
a. Transfers Out	7600-7629	36,271.61	0.00%	36,271.61	0.00%	36,271.61
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				708,050.00		
11. Total (Sum lines B1 thru B10)		276,986,181.27	5.05%	290,979,483.12	2.69%	298,795,214.99
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		10,526.70		(3,900,662.00)		(4,478,180.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		30,427,751.05		30,438,277.75		26,537,615.75
2. Ending Fund Balance (Sum lines C and D1)		30,438,277.75		26,537,615.75		22,059,435.24
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
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	13,229,482.75		13,229,482.75		8,751,302.24
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,763,133.00		12,763,133.00		12,763,133.00
2. Unassigned/Unappropriated	9790	3,900,662.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		30,438,277.75		26,537,615.75		22,059,435.24

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,763,133.00		12,763,133.00		12,763,133.00
c. Unassigned/Unappropriated	9790	3,900,662.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
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)		16,663,795.00		12,763,133.00		12,763,133.00
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 2015-16, B1d amount available to address reduction on K-3 classes by two students and 1% salary increase negotiated. FY 2015-16, B2d includes 1% negotiated. FY 2015-16, B10 amount available to address expenditures requirements, Board will be taking action on necessary budget adjustments.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. B-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	47,770,580.42	-0.16%	47,696,441.42	0.00%	47,696,441.42
3. Other State Revenues	8300-8599	36,365,986.98	-8.39%	33,315,201.28	0.00%	33,315,201.28
4. Other Local Revenues	8600-8799	4,033,750.96	0.00%	4,033,750.96	0.00%	4,033,750.96
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	53,794,344.81	2.14%	54,946,350.00	0.00%	54,946,350.00
6. Total (Sum lines A1 thru A5c)		141,964,663.17	-1.39%	139,991,743.66	0.00%	139,991,743.66
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,167,690.15		41,614,593.85
b. Step & Column Adjustment				441,676.90		624,218.91
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,994,773.20)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,167,690.15	-5.78%	41,614,593.85	1.50%	42,238,812.76
2. Classified Salaries						
a. Base Salaries				19,342,078.89		19,036,206.44
b. Step & Column Adjustment				135,394.55		152,289.65
c. Cost-of-Living Adjustment						
d. Other Adjustments				(441,267.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,342,078.89	+1.58%	19,036,206.44	0.80%	19,188,496.09
3. Employee Benefits	3000-3999	37,345,313.42	-4.02%	35,842,238.03	0.69%	36,088,262.03
4. Books and Supplies	4000-4999	15,382,629.61	-36.11%	9,827,521.89	2.10%	10,033,439.89
5. Services and Other Operating Expenditures	5000-5999	32,717,397.58	-3.22%	31,663,809.08	0.00%	31,663,809.08
6. Capital Outlay	6000-6999	632,674.00	0.00%	632,674.00	0.00%	632,674.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,552.19	0.00%	5,552.19	0.00%	5,552.19
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,649,310.88	-18.57%	2,157,269.39	0.00%	2,157,269.39
9. Other Financing Uses						
a. Transfers Out	7600-7629	584.51	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		(2,016,571.77)
11. Total (Sum lines B1 thru B10)		152,243,231.23	-7.53%	140,779,864.87	-0.56%	139,991,743.66
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(10,278,568.06)		(788,121.21)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,066,689.27		788,121.21		0.00
2. Ending Fund Balance (Sum lines C and D1)		788,121.21		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	788,121.21				
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		788,121.21		0.00		0.00
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Fiscal Year 2015-16, line B1d, and B2d assumes Quality Education Investment Act (QEIA) and Common Core are eliminated. The funding resources end June 30, 2015. FY 2016-17, Line B10 for restricted funds as revenues decrease, the expenditures also decrease. The revenues in FY 2016-17 do not include carryover or one time grants.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	316,485,348.00	3.47%	327,473,800.00	2.11%	334,378,240.00
2. Federal Revenues	8100-8299	47,770,580.42	-0.16%	47,696,441.42	0.00%	47,696,441.42
3. Other State Revenues	8300-8599	46,444,379.98	-6.38%	43,479,260.62	0.54%	43,713,033.98
4. Other Local Revenues	8600-8799	6,898,594.74	0.72%	6,948,594.74	0.00%	6,948,594.74
5. Other Financing Sources						
a. Transfers In	8900-8929	1,362,468.00	8.07%	1,472,468.00	6.79%	1,572,468.00
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)		418,961,371.14	1.94%	427,070,564.78	1.69%	434,308,778.14
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				171,129,385.66		173,601,164.79
b. Step & Column Adjustment				2,346,102.33		2,604,017.47
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				125,676.80		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	171,129,385.66	1.44%	173,601,164.79	1.50%	176,205,182.26
2. Classified Salaries						
a. Base Salaries				54,996,174.34		55,374,516.31
b. Step & Column Adjustment				420,627.31		514,872.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(42,285.34)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	54,996,174.34	0.69%	55,374,516.31	0.93%	55,889,389.06
3. Employee Benefits	3000-3999	121,989,846.96	4.09%	126,982,089.57	5.18%	133,559,513.78
4. Books and Supplies	4000-4999	24,040,228.59	-23.06%	18,497,620.87	1.11%	18,703,538.87
5. Services and Other Operating Expenditures	5000-5999	54,469,756.72	-0.90%	53,981,168.22	-0.28%	53,831,168.22
6. Capital Outlay	6000-6999	802,262.38	0.00%	802,262.38	0.00%	802,262.38
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,078,537.73	0.00%	3,078,537.73	0.00%	3,078,537.73
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,313,636.00)	-0.86%	(1,302,333.49)	0.00%	(1,302,333.49)
9. Other Financing Uses						
a. Transfers Out	7600-7629	36,856.12	-1.59%	36,271.61	0.00%	36,271.61
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				708,050.00		(2,016,571.77)
11. Total (Sum lines B1 thru B10)		429,229,412.50	0.59%	431,759,347.99	1.63%	438,786,958.65
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(10,268,041.36)		(4,688,783.21)		(4,478,180.51)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		41,494,440.32		31,226,398.96		26,537,615.75
2. Ending Fund Balance (Sum lines C and D1)		31,226,398.96		26,537,615.75		22,059,435.24
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	545,000.00		545,000.00		545,000.00
b. Restricted	9740	788,121.21		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	13,229,482.75		13,229,482.75		8,751,302.24
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,763,133.00		12,763,133.00		12,763,133.00
2. Unassigned/Unappropriated	9790	3,900,662.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		31,226,398.96		26,537,615.75		22,059,435.24

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1 General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,763,133.00		12,763,133.00		12,763,133.00
c. Unassigned/Unappropriated	9790	3,900,662.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2 Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		16,663,795.00		12,763,133.00		12,763,133.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.88%		2.96%		2.91%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form A1, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		40,543.32		39,341.51		38,861.51
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		429,229,412.50		431,759,347.99		438,786,958.65
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)		429,229,412.50		431,759,347.99		438,786,958.65
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		8,584,588.25		8,635,186.96		8,775,739.17
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		8,584,588.25		8,635,186.96		8,775,739.17
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

SPECIAL REVENUE FUNDS

Special Revenue Funds Definition

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specified purposes. This classification includes the Charter Schools, Adult Education, Child Development, Cafeteria and Deferred Maintenance Funds.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	13,275,325.00	15,172,648.00	2,886,335.00	15,172,648.00	0.00	0.0%
2) Federal Revenue		8100-8299	191,624.00	247,589.01	0.00	247,589.01	0.00	0.0%
3) Other State Revenue		8300-8599	250,913.00	291,309.00	12,347.54	291,309.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	34,393.96	34,342.92	34,393.96	0.00	0.0%
5) TOTAL, REVENUES			13,717,862.00	15,745,939.97	2,933,025.46	15,745,939.97		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,990,385.00	6,828,675.00	1,331,805.47	6,828,675.00	0.00	0.0%
2) Classified Salaries		2000-2999	752,264.00	871,611.00	221,805.49	871,611.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,739,884.63	4,222,477.63	820,993.26	4,222,477.63	0.00	0.0%
4) Books and Supplies		4000-4999	333,149.07	2,909,920.53	198,946.73	2,909,920.53	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,301,678.00	1,580,328.00	83,745.75	1,580,328.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	167,175.00	30,489.23	167,175.00	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			12,117,360.70	16,580,187.16	2,687,885.93	16,580,187.16		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,600,501.30	(834,247.19)	245,139.53	(834,247.19)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,982.12	0.00	1,982.12	0.00	0.0%
b) Transfers Out		7600-7629	1,189,639.00	1,362,468.00	0.00	1,362,468.00	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			(1,189,639.00)	(1,360,485.88)	0.00	(1,360,485.88)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			410,862.30	(2,194,733.07)	245,139.53	(2,194,733.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	864,951.70	3,078,568.03		3,078,568.03	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)			864,951.70	3,078,568.03		3,078,568.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			864,951.70	3,078,568.03		3,078,568.03		
2) Ending Balance, June 30 (E + F1e)			1,275,814.00	883,834.96		883,834.96		
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	129,623.16		129,623.16		
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	1,275,814.00	754,211.80		754,211.80		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,420,636.00	2,410,136.00	23,518.26	2,410,136.00	0.00	0.0%
3) Other State Revenue		8300-8599	200,000.00	200,000.00	563.70	200,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,722,000.00	4,722,000.00	416,001.82	4,722,000.00	0.00	0.0%
5) TOTAL REVENUES			7,342,636.00	7,332,136.00	440,083.78	7,332,136.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,936,273.52	1,880,598.80	517,023.06	1,880,598.80	0.00	0.0%
2) Classified Salaries		2000-2999	1,376,664.00	1,366,429.00	452,021.90	1,366,429.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,963,833.78	1,932,180.70	517,314.49	1,932,180.70	0.00	0.0%
4) Books and Supplies		4000-4999	312,277.67	379,127.67	89,957.05	379,127.67	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,745,219.83	1,770,580.11	121,179.77	1,770,580.11	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	43,241.00	45,873.00	0.00	45,873.00	0.00	0.0%
9) TOTAL EXPENDITURES			7,377,510.00	7,376,789.28	1,697,495.26	7,376,789.28		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(34,874.00)	(44,653.28)	(1,257,411.48)	(44,653.28)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	34,874.00	34,874.00	0.00	34,874.00	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			34,874.00	34,874.00	0.00	34,874.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(9,779.28)	(1,257,411.48)	(9,779.28)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	571,812.54		571,812.54	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)			0.00	571,812.54		571,812.54		
d) Other Restatements		8795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	571,812.54		571,812.54		
2) Ending Balance, June 30 (E + F1e)			0.00	582,033.28		582,033.28		
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	42,377.57		42,377.57		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	519,655.69		519,655.69		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,605,905.00	10,672,864.06	650,028.53	10,672,864.06	0.00	0.0%
3) Other State Revenue		8300-8599	5,469,240.00	5,733,240.00	1,432,868.00	5,733,240.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,150,000.00	2,150,000.00	293,484.54	2,150,000.00	0.00	0.0%
5) TOTAL REVENUES			18,224,145.00	18,556,104.06	2,376,191.07	18,556,104.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	5,604,056.00	5,604,056.00	1,523,066.85	5,604,056.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,133,863.00	4,133,863.00	1,184,550.77	4,133,863.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,846,919.93	6,846,919.93	1,851,645.06	6,846,919.93	0.00	0.0%
4) Books and Supplies		4000-4999	537,762.07	535,142.63	79,984.95	535,142.63	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	312,781.00	589,568.50	57,787.04	589,568.50	0.00	0.0%
6) Capital Outlay		6000-6999	1,000.00	58,791.00	6,367.77	58,791.00	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	787,763.00	787,763.00	0.00	787,763.00	0.00	0.0%
9) TOTAL EXPENDITURES			18,224,145.00	18,556,104.06	4,503,422.44	18,556,104.06		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(2,127,231.37)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim
Child Development 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2,127,231.37)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	379,035.59		379,035.59	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	379,035.59		379,035.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	379,035.59		379,035.59		
2) Ending Balance, June 30 (E + F1e)			0.00	379,035.59		379,035.59		
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		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	379,035.59		379,035.59		
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)
A. REVENUES								
1) LCOFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	18,979,000.00	18,979,000.00	455,011.00	18,979,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,156,000.00	1,156,000.00	53,234.76	1,156,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,020,100.00	1,020,100.00	141,987.93	1,020,100.00	0.00	0.0%
5) TOTAL REVENUES			21,155,100.00	21,155,100.00	650,233.69	21,155,100.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	5,826,334.00	5,826,511.00	1,391,694.33	5,826,511.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,612,152.00	3,612,470.00	775,344.59	3,612,470.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,324,142.00	11,227,647.00	2,540,994.78	11,227,647.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	252,686.00	348,686.00	119,485.66	348,686.00	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	48,993.19	200,000.00	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	480,000.00	480,000.00	0.00	480,000.00	0.00	0.0%
9) TOTAL EXPENDITURES			21,695,314.00	21,695,314.00	4,877,512.55	21,695,314.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(540,214.00)	(540,214.00)	(4,227,278.86)	(540,214.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim
Cafeteria Special Revenue 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(540,214.00)	(540,214.00)	(4,227,278.86)	(540,214.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,724,527.00	11,161,765.53		11,161,765.53	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)			4,724,527.00	11,161,765.53		11,161,765.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,724,527.00	11,161,765.53		11,161,765.53		
2) Ending Balance, June 30 (E + F1e)			4,184,313.00	10,621,551.53		10,621,551.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	3,959,786.00	10,398,599.49		10,398,599.49		
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	224,527.00	222,952.04		222,952.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9799	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	78,131.18	61,783.40	78,131.18	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	2,500.00	0.00	2,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	179,320.00	98,688.82	0.00	98,688.82	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			179,320.00	179,320.00	61,783.40	179,320.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(179,320.00)	(179,320.00)	(61,783.40)	(179,320.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(179,320.00)	(179,320.00)	(61,783.40)	(179,320.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	179,320.00	344,529.05		344,529.05	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)			179,320.00	344,529.05		344,529.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			179,320.00	344,529.05		344,529.05		
2) Ending Balance, June 30 (E + F1e)			0.00	165,209.05		165,209.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	165,209.05		165,209.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

CAPITAL PROJECTS FUNDS

Capital Projects Funds Definition

The Capital Projects Funds are used to account for resources used for the acquisition or construction of capital facilities by the District. This classification includes the Building and Capital Facilities Funds.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,499.48	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	2,499.48	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,310,138.00	981,861.62	434,278.01	981,861.62	0.00	0.0%
3) Employee Benefits		3000-3999	442,461.00	339,947.63	142,314.47	339,947.63	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	175,704.17	102,560.41	175,704.17	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	125,350.00	109,819.50	13,426.15	109,819.50	0.00	0.0%
6) Capital Outlay		6000-6999	39,513,267.00	39,783,883.08	12,907,778.15	39,783,883.08	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			41,391,216.00	41,381,216.00	13,600,357.19	41,391,216.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(41,391,216.00)	(41,381,216.00)	(13,597,857.71)	(41,391,216.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	85,000,000.00	85,000,000.00	0.00	85,000,000.00	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			85,000,000.00	85,000,000.00	0.00	85,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			43,608,784.00	43,608,784.00	(13,597,857.71)	43,608,784.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,394,457.00	47,998,049.70		47,998,049.70	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)			40,394,457.00	47,998,049.70		47,998,049.70		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,394,457.00	47,998,049.70		47,998,049.70		
2) Ending Balance, June 30 (E + F1e)			84,003,241.00	91,606,833.70		91,606,833.70		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	84,003,241.00	91,606,833.70		91,606,833.70		
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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,094,680.00	2,094,680.00	881,572.43	2,094,680.00	0.00	0.0%
5) TOTAL, REVENUES			2,094,680.00	2,094,680.00	881,572.43	2,094,680.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	5,084.23	4,856.58	5,084.23	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	1,006.25	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	678,537.00	673,452.77	628,779.33	673,452.77	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,405,000.00	2,405,000.00	0.00	2,405,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,083,537.00	3,083,537.00	634,442.16	3,083,537.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(988,857.00)	(988,857.00)	247,130.27	(988,857.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(988,857.00)	(988,857.00)	247,130.27	(988,857.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	988,857.00	3,454,574.08		3,454,574.08	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			988,857.00	3,454,574.08		3,454,574.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			988,857.00	3,454,574.08		3,454,574.08		
2) Ending Balance, June 30 (E + F1e)			0.00	2,465,717.08		2,465,717.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	2,465,717.08		2,465,717.08		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

PROPRIETARY FUNDS

Proprietary Funds Definition

Proprietary Funds are used to account for activities that are more business-like than government-like in nature. Business-type activities include those for which a fee is charged to external users or to other organizational units of the LEA, normally on a full cost-recovery basis. Proprietary funds are generally intended to be self-supporting. This classification includes the Retiree Benefits fund and Self-Insurance fund, which includes the Dental/Vision fund.

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,677,015.00	13,677,015.00	3,551,204.69	13,677,015.00	0.00	0.0%
5) TOTAL, REVENUES			13,677,015.00	13,677,015.00	3,551,204.69	13,677,015.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	203,807.00	217,625.50	61,438.82	217,625.50	0.00	0.0%
3) Employee Benefits		3000-3999	118,753.00	130,684.50	30,683.28	130,684.50	0.00	0.0%
4) Books and Supplies		4000-4999	118,000.00	118,000.00	3,124.96	118,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	13,331,006.00	13,305,256.00	3,867,050.53	13,305,256.00	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			13,771,566.00	13,771,566.00	3,962,297.59	13,771,566.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,551.00)	(94,551.00)	(411,092.90)	(94,551.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		6830-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(94,551.00)	(94,551.00)	(411,092.80)	(94,551.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,224,888.09	4,142,138.86		4,142,138.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,224,888.09	4,142,138.86		4,142,138.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,224,888.09	4,142,138.86		4,142,138.86		
2) Ending Net Position, June 30 (E + F1e)			2,130,337.09	4,047,587.86		4,047,587.86		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	2,130,337.09	4,047,587.86		4,047,587.86		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,662,001.00	22,662,001.00	5,420,691.27	22,662,001.00	0.00	0.0%
5) TOTAL REVENUES			22,662,001.00	22,662,001.00	5,420,691.27	22,662,001.00		
B. EXPENSES								
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 Expenses		5000-5999	22,662,001.00	22,662,001.00	6,039,089.28	22,662,001.00	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			22,662,001.00	22,662,001.00	6,039,089.28	22,662,001.00		
G. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(618,397.01)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim
Retiree Benefit Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(818,397.01)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,351,000.00	23,525,220.91		23,525,220.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1e + F1b)			4,351,000.00	23,525,220.91		23,525,220.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,351,000.00	23,525,220.91		23,525,220.91		
2) Ending Net Position, June 30 (E + F1e)			4,351,000.00	23,525,220.91		23,525,220.91		
Components of Ending Net Position								
e) Net Investment In Capital Assets		9786	4,351,000.00	23,525,220.91		23,525,220.91		
b) Restricted Net Position:		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	39,986.54	39,986.54	38,890.50	39,986.54	0.00	0%
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)	39,986.54	39,986.54	38,890.50	39,986.54	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	34.68	34.68	34.68	34.68	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)	34.68	34.68	34.68	34.68	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	40,021.22	40,021.22	38,925.18	40,021.22	0.00	0%
7. Adults In Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
C. CHARTER SCHOOL ADA						
Authorizing LEAs reporting charter school SACS financial data in their Fund 01, 09, or 62 report ADA for those charter schools in this section.						
Charter schools reporting SACS financial data separately from their authorizing LEAs report their ADA in this section.						
1. Total Charter School Regular ADA per EC 42238.05(b)	1,652.82	1,652.82	1,652.82	1,652.82	0.00	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	1,652.82	1,652.82	1,652.82	1,652.82	0.00	0%

First Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Sacramento City Unified
Sacramento County

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	16,350,865.16	52,230,131.57	55,286,316.48	57,062,241.38	42,770,237.31	42,800,342.22	44,490,410.32	73,676,119.39
B. RECEIPTS								
LCFF/Revenue Limit Sources	10,767,679.00	10,767,679.00	31,202,491.00	19,397,827.00	19,772,249.97	31,349,161.51	19,381,821.21	19,376,485.81
Principal Apportionment	(460.82)	(102.51)	(16.61)	(3.64)	24,927.75	222,965.02	36,957,532.30	232,291.51
Property Taxes	2,150.74	0.00	(852,396.00)	0.00	(757,686.00)	(787,111.43)	(63,271.30)	(889,586.45)
Miscellaneous Funds	44,691.11	2,984,204.32	1,149,483.64	1,358,170.10	752,264.16	6,873,108.04	82,548.17	82,385.67
Federal Revenue	1,284,276.88	2,401,104.00	15,031,626.27	2,031,855.00	18,202,447.03	2,994,078.63	6,417,324.18	2,031,855.03
Other State Revenue	2,318,699.52	149,593.16	765,276.11	379,112.90	429,747.53	181,852.64	184,492.85	209,659.35
Other Local Revenue	0.00	0.00	0.00	0.00	0.00	0.00	681,234.00	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	14,417,038.43	16,312,477.97	47,296,464.41	23,168,961.36	38,423,950.44	40,833,994.41	63,641,681.41	21,043,080.92
TOTAL RECEIPTS								
C. DISBURSEMENTS								
Certificated Salaries	1,593,555.10	3,521,293.77	15,240,544.97	15,431,917.49	17,112,938.57	17,112,938.57	15,401,644.71	15,401,644.71
Classified Salaries	2,237,773.05	3,363,558.56	4,292,394.24	4,424,720.19	4,949,655.69	4,949,655.69	4,949,655.69	4,949,655.69
Employee Benefits	1,844,383.02	2,822,183.16	10,741,531.15	10,420,339.00	10,979,086.23	12,198,984.70	12,198,984.70	10,979,086.23
Books and Supplies	58,234.00	2,941,032.59	1,987,508.51	1,544,732.30	721,206.86	480,804.57	1,202,011.43	721,206.86
Services	180,922.47	2,206,026.06	2,805,338.59	6,473,113.70	3,812,882.97	4,902,278.10	2,723,487.84	4,357,580.54
Capital Outlay	0.00	17,790.48	21,717.65	32,678.34	48,135.74	0.00	80,226.24	0.00
Other Outgo	0.00	1,610,518.23	5,552.19	2,572.04	(122,196.97)	(122,196.97)	(122,196.97)	1,448,915.24
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	31,386.60	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	5,914,867.64	16,502,402.85	35,094,587.30	38,330,073.06	37,501,709.09	39,522,464.66	36,465,200.24	37,858,069.27
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	629,609.31	20,125.62	65,508.34	58,871.31	0.00	0.00	0.00	0.00
Accounts Receivable	69,947,332.17	43,470,299.75	15,836,201.07	845,100.15	(978,245.26)	356,075.15	2,019,032.33	1,135,413.13
Due From Other Funds	1,004,606.29	1,004,411.65	0.00	0.00	0.00	0.00	0.00	0.00
Stores	127,301.31	7,663.62	1,597.79	(1,025.43)	(192.13)	0.00	0.00	0.00
Prepaid Expenditures	31,328.66	0.00	0.00	0.00	0.00	0.00	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
SUBTOTAL	71,740,177.74	44,533,829.30	5,891,721.91	902,846.03	(978,437.39)	356,075.15	2,019,032.33	1,135,413.13
Liabilities and Deferred Inflows								
Accounts Payable	14,459,022.07	11,019,153.17	2,665,612.12	31,838.40	(86,300.95)	(22,463.20)	9,804.43	(108.36)
Due To Other Funds	3,794,364.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	25,000,000.00	0.00	26,000,000.00	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
SUBTOTAL	44,253,386.34	17,156,733.66	26,198,482.75	31,838.40	(86,300.95)	(22,463.20)	9,804.43	(108.36)
Nonoperating								
Suspense Clearing	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET ITEMS	27,486,791.40	3,226,109.79	(10,406,952.21)	871,107.63	(892,136.44)	378,538.35	2,009,227.90	1,135,521.49
E. NET INCREASE/DECREASE (B - C + D)	35,879,266.41	3,036,184.91	1,795,924.90	(14,292,004.07)	30,104.91	1,690,068.10	29,185,709.07	(15,679,496.86)
F. ENDING CASH (A + E)	52,230,131.57	55,266,316.48	57,062,241.38	42,770,237.31	42,800,342.22	44,490,410.32	73,676,119.39	57,996,632.53
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

First Interim
2014-15 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

Sacramento City Unified
Sacramento County

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH								
	57,996,632.53	66,763,860.27	67,654,728.04	55,747,760.84				
B. RECEIPTS								
LFFF/Revenue Limit Sources								
Principal Apportionment	31,333,155.31	19,376,485.81	19,376,485.81	25,060,718.82	2,576,475.75		259,738,716.00	259,738,716.00
Property Taxes	101,381.22	16,817,049.89	7,947,586.79	1,136,572.83	524,865.47		63,964,409.00	63,964,409.00
Miscellaneous Funds	(278,323.02)	(677,393.25)	(156,815.99)	(1,316,861.15)	(1,440,473.14)		(7,217,777.00)	(7,217,777.00)
Federal Revenue	12,148,586.14	5,110,611.71	227,650.84	2,272,861.98	19,273,594.54		47,770,610.42	47,770,580.42
Other State Revenue	4,371,885.99	3,794,672.51	2,145,832.03	328,893.90	(14,591,413.47)		46,444,379.98	46,444,379.98
Other Local Revenue	201,094.53	297,852.64	154,640.00	14,254.09	1,612,319.42		6,896,594.74	6,896,594.74
Interfund Transfers In							1,362,468.00	1,362,468.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	47,877,780.17	40,119,729.10	29,695,379.48	28,177,674.47	7,955,188.57	0.00	418,961,401.14	418,961,371.14
C. DISBURSEMENTS								
Certificated Salaries	17,112,938.57	17,112,938.57	17,112,938.57	18,824,232.42	149,859.66		171,129,385.68	171,129,385.66
Classified Salaries	4,949,655.69	4,949,655.69	4,949,655.69	5,499,617.43	510,521.03		54,996,174.33	54,996,174.33
Employee Benefits	12,198,984.70	12,198,984.70	12,198,984.70	12,198,984.70	1,009,330.00		121,989,846.99	121,989,846.96
Books and Supplies	1,442,413.72	1,682,816.00	1,682,816.00	8,654,482.29	920,963.46		24,040,228.59	24,040,228.59
Services	3,812,882.97	3,812,882.97	5,991,673.24	11,438,648.91	1,952,038.36		54,488,756.72	54,488,756.72
Capital Outlay	56,158.37	152,429.85	64,180.99	240,678.71	88,266.01		802,262.38	802,262.38
Other Outgo	(68,000.00)	(133,000.00)	(150,000.00)	(585,065.06)	0.00		1,764,901.73	1,764,901.73
Interfund Transfers Out		348.74		5,120.78	0.00		36,856.12	36,856.12
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	39,505,034.02	39,777,056.52	41,850,249.19	56,276,700.18	4,630,978.52	0.00	429,229,412.54	429,229,412.50
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	0.00	0.00	0.00	0.00	729,671.47		829,733.63	
Accounts Receivable	390,789.37	560,245.78	243,902.51	243,902.51	139,894,664.34		209,841,966.61	
Due From Other Funds	0.00	0.00	0.00	0.00	2,009,212.58		3,013,818.87	
Stores	0.00	0.00	0.00	118,679.52	254,602.62		381,903.93	
Prepaid Expenditures	0.00	0.00	0.00	0.00	62,657.32		93,985.98	
Other Current Assets	0.00	0.00	0.00	0.00			0.00	
Deferred Outflows of Resources	0.00	0.00	0.00	0.00			0.00	
SUBTOTAL	390,789.37	560,245.78	243,902.51	362,582.03	142,950,808.33	0.00	214,161,439.02	
Liabilities and Deferred Inflows								
Accounts Payable	(3,692.22)	12,050.59	(4,000.00)	698,645.35	0.00		14,459,022.08	
Due To Other Funds							3,794,364.27	
Current Loans							26,000,000.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							2,343,216.24	
SUBTOTAL	(3,692.22)	12,050.59	(4,000.00)	698,645.35	0.00	0.00	46,596,602.59	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	394,481.59	548,195.19	247,902.51	(276,063.32)	142,950,808.33	0.00	167,564,836.43	
E. NET INCREASE/DECREASE (B - C + D)	8,767,227.74	890,867.77	(11,906,967.20)	(28,375,089.03)	146,275,016.38	0.00	157,296,825.03	(10,268,041.36)
F. ENDING CASH (A + E)	66,763,860.27	67,654,728.04	55,747,760.84	27,372,671.81				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							173,647,690.19	

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)	40,021.22	40,021.22	0.0%	Met
1st Subsequent Year (2015-16)	39,341.51	39,341.51	0.0%	Met
2nd Subsequent Year (2016-17)	38,861.51	38,861.51	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	42,149	42,700	1.3%	Met
1st Subsequent Year (2015-16)	41,749	41,749	0.0%	Met
2nd Subsequent Year (2016-17)	41,620	41,620	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

STANDARD: Projected second period (P-2) average daily attendance (ADA) to enrollment ratio for any of the current fiscal year or two subsequent fiscal years has not increased from the historical average ratio from the three prior fiscal years by more than one half of one percent (0.5%).

3A. Calculating the District's ADA to Enrollment Standard

DATA ENTRY: Unaudited Actuals data that exist will be extracted into the P-2 ADA column for the First Prior Year; otherwise, enter First Prior Year data. P-2 ADA for the second and third prior years are preloaded. Budget Adoption data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	41,349	43,784	94.4%
Second Prior Year (2012-13)	40,449	43,486	93.0%
First Prior Year (2013-14)	41,627	43,409	95.9%
		Historical Average Ratio:	94.4%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	94.9%

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

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

Fiscal Year	Estimated P-2 ADA (Form A1, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	40,543	42,700	94.9%	Met
1st Subsequent Year (2015-16)	39,342	41,749	94.2%	Met
2nd Subsequent Year (2016-17)	36,862	41,620	93.4%	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)	323,683,117.00	323,703,125.00		
1st Subsequent Year (2015-16)	337,397,932.00	334,753,684.00	334,753,684.00	-0.8%	Met
2nd Subsequent Year (2016-17)	345,422,530.00	341,783,656.00	341,783,656.00	-1.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

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)	218,562,773.89	238,315,244.77	91.7%
Second Prior Year (2012-13)	198,377,945.69	221,907,300.37	89.4%
First Prior Year (2013-14)	218,491,111.11	241,364,229.76	90.5%
	Historical Average Ratio:		90.5%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.5% to 93.5%	87.5% to 93.5%	87.5% to 93.5%

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)	247,260,324.50	276,949,909.66	89.3%	Met
1st Subsequent Year (2015-16)	259,464,732.35	290,943,211.51	89.2%	Met
2nd Subsequent Year (2016-17)	268,138,514.22	298,758,943.38	89.8%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	47,850,912.49	47,770,580.42	-0.2%	No
1st Subsequent Year (2015-16)	46,480,564.49	47,696,441.42	2.6%	No
2nd Subsequent Year (2016-17)	46,480,564.49	47,696,441.42	2.6%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	43,568,652.98	46,444,379.98	6.6%	Yes
1st Subsequent Year (2015-16)	40,163,652.98	43,479,260.62	8.3%	Yes
2nd Subsequent Year (2016-17)	40,163,652.98	43,713,033.98	8.8%	Yes

Explanation:
(required if Yes)

The adopted budget for 2014-15 included projections for state programs and do not include many programs that can't be estimated. On the July 17, 2014 board meeting the Board approved all the expected revenue for the FY 2014-15, including adding \$ 2.6 Million for One-Time Common Core, therefore increasing the budget for first interim. Years 2015-16 and 2016-17 do not include new programs/carryover in the adopted budget.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	6,550,559.00	6,898,594.74	5.3%	Yes
1st Subsequent Year (2015-16)	6,550,559.00	6,948,594.74	6.1%	Yes
2nd Subsequent Year (2016-17)	6,550,559.00	6,948,594.74	6.1%	Yes

Explanation:
(required if Yes)

The adopted budget for 2014-15 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. On the July 17, 2014 board meeting the Board approved all the expected revenue for FY 2014-15 therefore increasing the budget for first interim. Years 2015-16 and 2016-17 do not include new programs/carryover in the adopted budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	18,489,350.10	24,040,226.59	30.0%	Yes
1st Subsequent Year (2015-16)	17,147,317.51	18,497,620.87	7.9%	Yes
2nd Subsequent Year (2016-17)	16,651,888.50	18,703,536.87	12.3%	Yes

Explanation:
(required if Yes)

The adopted budget for 2014-15 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both revenues and expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	52,681,438.97	54,469,756.72	3.4%	No
1st Subsequent Year (2015-16)	52,011,838.80	53,981,168.22	3.8%	No
2nd Subsequent Year (2016-17)	50,926,884.07	53,831,168.22	5.7%	Yes

Explanation:
(required if Yes)

Same comment above applies for Services and Other Operating Expenditures.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	97,970,124.47	101,113,555.14	3.2%	Met
1st Subsequent Year (2015-16)	93,194,776.47	98,124,296.78	5.3%	Not Met
2nd Subsequent Year (2016-17)	93,194,776.47	98,358,070.14	5.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	71,170,789.07	78,509,985.31	10.3%	Not Met
1st Subsequent Year (2015-16)	69,159,156.31	72,478,789.09	4.8%	Met
2nd Subsequent Year (2016-17)	67,578,770.57	72,534,707.09	7.3%	Not Met

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

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

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

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

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

The adopted budget for 2014-15 included projections for state programs and do not include many programs that can't be estimated. On the July 17, 2014 board meeting the Board approved all the expected revenue for the FY 2014-15, including adding \$ 2.6 Million for One-Time Common Core, therefore increasing the budget for first interim. Years 2015-16 and 2016-17 do not include new programs/carryover in the adopted budget.

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

The adopted budget for 2014-15 included projections for local programs and do not include many programs that can't be estimated because several of them are donations. On the July 17, 2014 board meeting the Board approved all the expected revenue for FY 2014-15 therefore increasing the budget for first interim. Years 2015-16 and 2016-17 do not include new programs/carryover in the adopted budget.

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

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

The adopted budget for 2014-15 included projections for federal, state and local programs and do not include many programs that can't be estimated. As program funding is approved by the board, those budgets will be included in the budget, therefore increasing both revenues and expenditures.

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

Same comment above applies for Services and Other Operating Expenditures.

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	4,218,997.22	9,292,258.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7, Line 2c)		9,292,258.00	

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 reserves¹ as a percentage of total expenditures and other financing uses² in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.9%	3.0%	2.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.3%	1.0%	1.0%

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)	10,526.70	276,986,181.27	N/A	Met
1st Subsequent Year (2015-16)	(3,900,662.00)	290,979,483.12	1.3%	Not Met
2nd Subsequent Year (2016-17)	(4,478,180.51)	298,795,214.99	1.5%	Not Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The Board and administration have assigned reserves in 2014-15 to cover part of the 2015-16 and 2016-17 deficit spending. The Board will take necessary action to ensure balanced budgets in subsequent years and avoid deficit spending.

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)	31,226,398.96	Met
1st Subsequent Year (2015-16)	26,537,615.75	Met
2nd Subsequent Year (2016-17)	22,059,435.24	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)	27,372,671.81	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	40,543	39,342	38,862
District's Reserve Standard Percentage Level:	2%	2%	2%

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)	429,229,412.50	431,759,347.99	438,786,958.65
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)	429,229,412.50	431,759,347.99	438,786,958.65
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,584,588.25	8,635,186.96	8,775,739.17
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	8,584,588.25	8,635,186.96	8,775,739.17

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	12,763,133.00	12,763,133.00	12,763,133.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,900,662.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	16,663,795.00	12,763,133.00	12,763,133.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.88%	2.96%	2.91%
District's Reserve Standard (Section 10B, Line 7):	8,584,588.25	8,635,186.96	8,775,739.17
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 6980)					
Current Year (2014-15)	(52,313,778.49)	(53,794,344.81)	2.8%	1,480,566.32	Met
1st Subsequent Year (2015-16)	(52,313,778.49)	(54,946,350.00)	5.0%	2,632,571.51	Met
2nd Subsequent Year (2016-17)	(52,313,778.49)	(54,946,350.00)	5.0%	2,632,571.51	Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	1,189,639.00	1,362,468.00	14.5%	172,829.00	Not Met
1st Subsequent Year (2015-16)	1,189,639.00	1,472,468.00	23.8%	282,829.00	Not Met
2nd Subsequent Year (2016-17)	1,189,639.00	1,572,468.00	32.2%	382,829.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	34,874.00	36,856.12	5.7%	1,982.12	Met
1st Subsequent Year (2015-16)	34,874.00	36,271.61	4.0%	1,397.61	Met
2nd Subsequent Year (2016-17)	34,874.00	36,271.61	4.0%	1,397.61	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. MET - Projected contributions 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)

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

Explanation:
(required if NOT met)

The adopted budget for 2014-15 did not include the Transfer In from New Joseph Bonenheim Charter School that was approved the same day as the 2014-15 adopted budget. On the July 17, 2014 board meeting the Board approved all the expected revenue for FY 2014-15 therefore increasing the budget for first Interim.

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	2	General Fund/Various Resources	Equipment	60,610
Certificates of Participation	0	N/A	Refinance to Lease Revenue Bonds	0
General Obligation Bonds	14/16/19	BIRF	Buildings	335,130,000
Supp Early Retirement Program	0	N/A	Completed FY 2013-14	0
State School Building Loans				
Compensated Absences		Various Funds/Sources	Vacation Earned	7,715,081

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
Lease Revenue Bonds	25	Developer Fees/General Fund Unrestricted	Buildings	101,294,611
TOTAL:				444,200,282

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	55,530	47,099	17,441	0
Certificates of Participation	0	0	0	0
General Obligation Bonds	21,976,194	24,173,695	24,803,070	24,747,870
Supp Early Retirement Program	1,042,493	0	0	0
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Lease Revenue Bonds	3,576,093	4,966,382	4,966,382	4,966,382
Total Annual Payments:	26,650,310	29,187,176	29,786,893	29,714,252
Has total annual payment increased over prior year (2013-14)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The Bond Interest and Redemption Fund will cover the increase in 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)	632,700,000.00	632,700,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	63,270,000.00	63,270,000.00

c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

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

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	46,785,275.00	46,785,275.00
1st Subsequent Year (2015-16)	46,785,275.00	46,785,275.00
2nd Subsequent Year (2016-17)	46,785,275.00	46,785,275.00
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)	25,061,774.36	25,100,307.57
1st Subsequent Year (2015-16)	27,567,951.00	27,100,652.80
2nd Subsequent Year (2016-17)	30,324,746.98	27,696,972.80
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	25,061,774.36	25,100,307.57
1st Subsequent Year (2015-16)	27,567,951.00	27,100,652.80
2nd Subsequent Year (2016-17)	30,324,746.98	27,696,972.80
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	3,921	3,921
1st Subsequent Year (2015-16)	4,234	4,234
2nd Subsequent Year (2016-17)	4,234	4,234

4. Comments:

The district provides post-employment health care benefits for certain retiree groups depending on hire/retirement date. The majority of the certificated retiree's health benefits are paid 100% by the District. Classified and Management employees have varying medical retirement benefits based on hire date. Classified and Management with hire dates after 1996 have limited district contributions.

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)

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	17,075,153.00	17,075,153.00
b.	17,075,153.00	17,075,153.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	13,331,006.00	13,677,015.00
	13,331,006.00	13,677,015.00
	13,331,006.00	13,677,015.00
b.	13,331,006.00	13,677,015.00
	13,331,006.00	13,677,015.00
	13,331,006.00	13,677,015.00

4. Comments:

The District has established a Self-Insurance Fund to account for employee vision, dental and workers' compensation benefits. The plans are self-insured and contract with a third party administrator for benefits processing. Every three years, the District contracts with an actuary who performs an actuarial study using a variety of statistical techniques to produce current estimates that consider claim frequency and other economic factors.

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	1,965.0	1,984.0	1,990.0	1,980.0

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)?			
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

--

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

7. Amount included for any tentative salary schedule increases

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

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

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

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?

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

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Certificated (Non-management) Step and Column Adjustments

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

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

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	1,118.0	1,117.0	1,117.0	1,117.0

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)?

--	--	--

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")

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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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

7. Amount included for any tentative salary schedule increases

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

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?

--	--	--

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

If Yes, explain the nature of the new costs:

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

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	204.0	190.0	190.0	190.0

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	228,302	114,151	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%	1.0%	N/A

Negotiations Not Settled

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

Chief Business Officer (CBO) left the district effective August 31, 2014. Director of Fiscal Services who has been with the district for over seven years is the Interim CBO.

End of School District First Interim Criteria and Standards Review
