



## **AGENDA ITEM**

### **MADERA UNIFIED SCHOOL DISTRICT**

**Date:** December 9, 2014

**Subject:** Request Approval of 2014-15 First Interim Report

**Responsible Staff:** Teri Bradshaw, Director of Fiscal Services

**Agenda Placement:** New Business

**Background/ rationale:**

California Education Code 42130 states that each school district shall submit two reports to the governing board of the district during each fiscal year. The first interim report shall cover the financial and budgetary status of the district for the period ending October 31. The second interim report shall cover the period ending January 31. It is a requirement to receive approval from the school district's governing board no later than 45 days after the close of the period being reported. Reports are required to be in a format prescribed by the Superintendent of Public Instruction (SPI) and based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Ed Code 33127. The District is responsible for making these reports and the supporting documentation available for public review.

California Education Code 42131 requires the governing board of each school district to certify, in writing, within 45 days after the close of the period being reported, obligations for the remainder of the fiscal year and, based on current forecast, for the subsequent fiscal year. Certification should be classified as positive, qualified, or negative.

**Financial impact:**

The assumptions used in the report are provided on the enclosed Multi-Year Assumptions.

**Superintendent's recommendation:**

Superintendent recommends a Positive Certification of the First Interim Report based on the new Local Control Funding Formula (LCFF). Madera Unified School District will meet its financial obligations in the 2015-16 and 2016-17 fiscal years based on the current assumptions.

**Supporting documents attached:**

Letter to the Board regarding First Interim Report  
2014-15 First Interim Report  
Local Control Funding Formula Calculator for First Interim  
Certified CalPads Form 1.17 Unduplicated FRPM/EL/FY (created 11/06/2014)  
Cash Flow Statement as of 10/31/2014  
Pie Chart showing General Fund Revenues, by funding source  
Pie Chart showing total General Fund Expenditures, by object code  
Pie Chart showing Unrestricted General Fund Expenditures, by object code  
Combined Balance Sheet as of October 31, 2014

## 2014-15 First Interim Multi-Year Assumptions

<b>Assumptions:</b>	<b>2013-14 June 30, 2014</b>	<b>2014-15 First Interim</b>	<b>2015-16 Projected</b>	<b>2016-17 Projected</b>
CBEDS Enrollment	19,573	19,816	19,816	19,816
ADA Projection	18,676	18,807	18,807	18,807
% CBEDS / ADA	95.42%	94.91%	94.91%	94.91%
ADA Increase over Prior Year	253	131	0	0
<b>Unduplicated Enrollment</b>	<b>88.04%</b>	<b>89.77%</b>	<b>89.77%</b>	<b>89.77%</b>
COLA	1.57%	0.85%	2.19%	2.14%
LCFF Target Per ADA	\$10,521.74	\$10,709.45	\$10,940.28	\$11,170.64
Prior Year Funding Floor Per ADA	\$6,396.75	\$6,873.03	\$8,007.08	\$8,613.66
LCFF Gap (Target-Prior Year) Per ADA	\$4,124.99	\$3,836.43	\$2,933.20	\$2,556.98
<b>LCFF Gap Funding %</b>	<b>12.000%</b>	<b>29.560%</b>	<b>20.680%</b>	<b>25.480%</b>
LCFF Gap Funding (Gap * % Gap Funding)	\$495.00	\$1,134.05	\$606.59	\$651.52
Average Funding Per ADA	\$6,891.75	\$8,007.08	\$8,613.66	\$9,265.18
New Classroom Teachers Due to Growth	26.1	31.4	28	28
Staffing Ratio	K-<25:1, 1-3, <25:1, 4-12 36:1	K-<25:1, 1-3, <25:1, 4-12 35:1	K-<25:1, 1-3, <25:1, 4-12 34:1	K-<25:1, 1-3, <25:1, 4-12 34:1
STRS Employer Contribution	8.25%	8.88%	10.73%	12.60%
PERS Employer Contribution	11.44%	11.77%	12.58%	15.00%
Health & Welfare District Contribution Increase	4.83%	3.00%	3.00%	3.00%
Worker's Comp Rate	1.822%	1.756%	1.756%	1.639%
Indirect Rate	5.11%	4.49%	4.87%	4.87%
MUTA Salary Increase	2.00%	4.00%	4.00%	0.00%
CSEA, Confidential Salary Increase	2.00%	4.00%	4.00%	0.00%
CMBA Salary Increase	2.00%	4.00%	4.00%	0.00%
Non Represented (Cert. & Class. Mgmt, Supv.)	2.00%	4.00%	4.00%	0.00%
<i>Transfer to Fund 40-Capital Projects</i>	<i>\$4,079,950</i>	<i>\$1,363,315</i>	<i>\$1,585,315</i>	<i>\$685,315</i>
Transfer to Fund 41 - Building Fund	\$0	\$9,769,835	\$5,543,973	\$5,543,973
Transfer Out to Fund 14-Deferred Maintenance	\$660,231	\$1,260,231	\$1,260,231	\$1,260,231
Transfer Out to Fund 11 - Adult Education	\$600,000	\$600,000	\$600,000	\$600,000

**TO: BOARD OF TRUSTEES**  
**EDWARD C. GONZALEZ, SUPERINTENDENT**  
**BUDGET AND FINANCE COMMITTEE**

**FROM: TERI BRADSHAW, DIRECTOR OF FISCAL SERVICES**

**RE: THE FIRST INTERIM REPORT AS OF OCTOBER 31, 2014**

Since the current year budget was adopted in June, there have been significant changes that have had an impact on the budget. It is the purpose of this First Interim Report to detail the changes made since the Modified Budget was presented in September 2014 and to update the overall financial condition of the District.

**GENERAL FUND REVENUE BUDGET REVISIONS:**

Recapped below are the major changes since the Modified Budget. The revisions can be attributed to the following: Revised the Local Control Funding Formula (LCFF) based on 94.90% of CBEDS enrollment and 89.77% Unduplicated Pupil.

<b><u>Unrestricted Revenue</u></b>	
Revenue Limit/LCFF	\$ 1,462,150
Federal Revenue	\$ -
Other State Revenue	\$ 62,810
Other Local Revenue	\$ 49,436
Interfund Transfers In	\$ -
Contributions to Restricted Revenue	\$ (910,510)
	\$ -
<b>Subtotal Unrestricted Revenue Budget Revisions</b>	<b>\$ 663,886</b>
	-

Categorical projects were revised to agree with entitlement letters. Project income budgets equal project expense budgets except for unallocated carryover.

<b><u>Restricted Revenue</u></b>	
Categorical Projects	\$ 1,958,872
Other Sources/Uses	\$ -
Contributions from Unrestricted Revenue	910,510
Flexibility Transfers	-
<b>Subtotal Restricted Revenue Budget Revisions</b>	<b>\$ 2,869,382</b>
	-
<b>TOTAL RESTRICTED/UNRESTRICTED REVENUE INCREASE</b>	<b>\$ 3,533,268</b>
	-

**GENERAL FUND EXPENDITURE BUDGET REVISIONS:**

Changes have been made to MUSD budgeted expenditures since the Modified Budget . During the year there are transfers made between major categories by the various schools and departments that reflect changes in budgets between those major categories.

Overall budget increased \$945,453 to the unrestricted expenditure budgets were made now that class size leveling is complete, position assignments have been made, and salary increases have been budgeted for all employee groups. As a result of these budget modications, the tranfer to the Building Fund 41 was reduced \$2.5 million.

<b><u>Unrestricted Expenses</u></b>	
Certificated Salaries	\$ 1,978,041
Classified Salaries	1,029,276
Benefits	(403,910)
Books & Supplies	428,037
Services & Other Operating Expenses	(68,415)
Capital Outlay	272,218
Other Outgo	192,324
Direct Support/Indirect	17,882
Other Sources/Uses	-
Interfund Transfers Out	(2,500,000)
<b>Subtotal</b>	<b>\$ 945,453</b>
Adjustments for Restatements	-
<b>Subtotal Unrestricted Expenditure Budget Revisions</b>	<b>\$ 945,453</b>
	-

Restricted categorical projects were revised to agree with entitlement letters. Categorical project expense budgets equal project income budgets except nonspendable (warehouse) balances.

<b><u>Restricted Expenses</u></b>	
Categorical Projects	\$ 2,420,887
	-
<b>Subtotal Restricted Expenditure Budget Revisions</b>	<b>\$ 2,420,887</b>
	-
<b>TOTAL RESTRICTED/UNRESTRICTED EXPENDITURE REVISIONS</b>	<b>\$ 3,366,340</b>

Modify Budget Net Increase in Fund balance	\$ (9,464,239)
Net Income and Expense Budgetary Transfers	166,928
First Interim Net Increase/ Decrease in Fund Balance	<u>\$ (9,297,311)</u>

**GENERAL FUND - FUND 01  
2014-15 FIRST INTERIM REPORT**

**RESTRICTED/UNRESTRICTED**

	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
<b>REVENUES:</b>					
LCFF/Revenue Limit	\$ 127,889,986	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923	\$ 152,366,073
Federal	14,846,145	11,755,435	11,755,061	14,858,900	15,865,495
Other State	10,357,780	10,945,223	6,358,339	6,372,599	7,106,679
Other Local	5,515,759	6,428,554	5,294,445	5,439,786	5,770,229
<b>TOTAL REVENUES</b>	<b>\$ 158,609,670</b>	<b>\$ 159,109,873</b>	<b>\$ 171,432,782</b>	<b>\$ 177,575,208</b>	<b>\$ 181,108,476</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ 70,931,634	\$ 69,508,713	\$ 75,137,434	\$ 75,137,434	\$ 77,578,198
Classified Salaries	19,200,207	19,560,132	20,305,029	20,305,029	21,933,092
Employee Benefits	36,751,389	35,336,667	40,445,943	40,445,943	40,043,589
Books and Supplies	16,050,990	10,410,773	11,018,349	18,817,045	16,123,423
Services/Other Operating	13,319,492	12,622,071	12,900,559	13,315,544	16,323,969
Capital Outlay	684,724	456,247	778,461	1,045,357	2,887,813
Other Outgoing	1,446,949	2,789,152	1,431,863	3,086,192	3,146,616
Direct Support/Indirect Costs	(613,387)	(658,281.52)	(555,450)	(555,893)	(573,709)
<b>TOTAL EXPENDITURES</b>	<b>\$ 157,771,998</b>	<b>\$ 150,025,476</b>	<b>\$ 161,462,188</b>	<b>\$ 171,596,651</b>	<b>\$ 177,462,991</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 837,672</b>	<b>\$ 9,084,396</b>	<b>\$ 9,970,594</b>	<b>\$ 5,978,557</b>	<b>\$ 3,645,485</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - FN 25	18,935	36,450	20,000	20,000	20,000
Interfund Transfers Out - FN11, FN14	(1,260,231)	(1,267,331)	(1,860,231)	(1,860,231)	(1,860,231)
Other Sources/Uses	57,639	27,614	(5,000)	30,585	30,585
Contributions to Restricted Programs	-	-	-	-	-
Interfund Transfers Out - FN40, FN41	-	(4,079,959)	(13,633,150)	(13,633,150)	(11,133,150)
Flexibility Transfers	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (1,183,657)</b>	<b>\$ (5,283,226)</b>	<b>\$ (15,478,381)</b>	<b>\$ (15,442,796)</b>	<b>\$ (12,942,796)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (345,985)</b>	<b>\$ 3,801,170</b>	<b>\$ (5,507,787)</b>	<b>\$ (9,464,239)</b>	<b>\$ (9,297,311)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 42,124,726</b>	<b>\$ 42,124,726</b>	<b>\$ 39,082,935</b>	<b>\$ 45,651,775</b>	<b>\$ 45,651,775</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	(274,121)	-	-	-
<b>RESTATE FUND BALANCE, JULY 1</b>	<b>\$ 42,124,726</b>	<b>\$ 41,850,605</b>	<b>\$ 39,082,935</b>	<b>\$ 45,651,775</b>	<b>\$ 45,651,775</b>
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 41,778,741</b>	<b>\$ 45,651,775</b>	<b>\$ 33,575,148</b>	<b>\$ 36,187,536</b>	<b>\$ 36,354,464</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	\$ 696,931	\$ 640,210	\$ 696,931	\$ 640,210	\$ 625,859
<b>Restricted:</b>					
- Carryover, Entitlements	-	4,413,165	-	-	448,495
- Carryover, Other Local Projects	-	99,544	-	-	-
<b>Committed:</b>					
<b>Assigned:-</b> Carryover, Other	218,375	536,150	185,869	39,514	39,514
- Equipment Replacement (Prev FN17)	935,067	944,630	-	644,630	333,077
- Technology Infrastructure (Tier III)	2,340,114	2,340,114	2,340,114	2,340,114	2,340,114
- Textbooks (Tier III, Lottery)	2,827,288	2,768,536	2,299,233	2,347,576	2,373,554
- Supplemental & Concentration (RS 0015)	-	-	-	-	210,000
- G.A.S.B. 16 Va Accrual	530,477	390,117	530,477	390,117	390,117
<b>Unassigned/Unappropriated</b>					
Unassigned/Unappropriated + 3% Reserve	34,230,488	33,519,309	27,522,523	29,785,374	29,593,733
Reserve for Economic Uncertainties: 3%	4,771,247	4,661,296	5,308,817	5,612,851	5,713,841
Unassigned/Unappropriated Amount	29,459,241	28,858,012	22,213,706	24,172,523	23,879,892
% Reserve (Includes 3% Required)	21.52%	21.57%	15.55%	15.92%	15.54%

**GENERAL FUND - FUND 01  
2014-15 FIRST INTERIM REPORT**

	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
<b>RESTRICTED/UNRESTRICTED</b>						
LCFF/REVENUE LIMIT:	\$ 127,889,986	\$ 129,980,660		\$ 148,024,937	\$ 150,903,923	\$ 152,366,073
<b>FEDERAL:</b>						
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,145,562	\$ 1,181,459		\$ 1,183,488	\$ 1,183,488	\$ 1,183,488
Special Ed IDEA LA Part B	-	2,030		-	-	-
Migrant Ed Program	-	119,786		-	-	-
Safe & Supportive Schools	536,920	299,358		-	270,062	270,062
Title I	8,192,482	6,908,925		6,635,985	8,006,256	8,559,321
Voc & Appl Sec lic (Perkins)	201,893	201,893		201,893	201,893	233,854
Title II	1,180,835	419,130		929,637	1,695,252	1,689,192
Title III	890,878	714,543		484,183	679,559	823,417
Title IV - 21st Century Comm Learning Center	2,309,878	1,807,631		2,259,875	2,762,122	2,812,125
Other Federal Income	387,697	100,681		60,000	60,268	294,036
<b>TOTAL FEDERAL</b>	<b>\$ 14,846,145</b>	<b>\$ 11,755,435</b>	<b>  </b>	<b>\$ 11,755,061</b>	<b>\$ 14,858,900</b>	<b>\$ 15,865,495</b>
<b>OTHER STATE:</b>						
Tier III	\$ -	\$ 154,865		\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-		-	-	-
Mandated Costs	657,181	657,181		655,181	655,181	655,181
Lottery	3,295,535	3,402,918		3,195,347	3,195,347	3,329,427
Other State Apport - Prior Year	-	6,310		-	-	-
Prop 98 Mental Health Apportionment	-	-		-	-	-
After School Ed & Safety Grant	1,780,312	1,780,312		1,780,312	1,780,312	1,780,312
Ag Voc Incentive Grants	37,141	24,681		25,099	39,359	39,359
California Career Pathway Trust	-	-		-	-	600,000
Proposition 39 - CA Clean Energy Jobs Act	-	292,039		-	-	-
Transportation Home-to-School	-	-		-	-	-
Transportation - Special Ed	-	-		-	-	-
Other State Apportionment (Hourly Programs)	-	-		-	-	-
Quality Education Investment Act 2006	662,400	662,400		662,400	662,400	662,400
Common Core Standards Implementation	3,885,211	3,885,211		-	-	-
All Other State Income	40,000	79,306		40,000	40,000	40,000
<b>TOTAL OTHER STATE</b>	<b>\$ 10,357,780</b>	<b>\$ 10,945,223</b>	<b>  </b>	<b>\$ 6,358,339</b>	<b>\$ 6,372,599</b>	<b>\$ 7,106,679</b>
<b>OTHER LOCAL:</b>						
Special Education Interagency	\$ 3,660,165	\$ 3,765,416		\$ 3,795,419	\$ 3,795,419	\$ 3,724,022
Sales, Leases, and Rentals	12,874	83,024		32,000	32,000	32,000
Interest	140,000	170,392		140,000	140,000	140,000
Transportation Fees from Individuals	-	-		-	-	-
Interagency Services Between LEA's	1,011,683	1,165,500		911,865	983,871	902,647
All Other Local Income	691,037	1,244,222		415,161	488,496	971,560
<b>TOTAL OTHER LOCAL</b>	<b>\$ 5,515,759</b>	<b>\$ 6,428,554</b>	<b>  </b>	<b>\$ 5,294,445</b>	<b>\$ 5,439,786</b>	<b>\$ 5,770,229</b>
<b>TOTAL REVENUES:</b>	<b>\$ 158,609,670</b>	<b>\$ 159,109,873</b>	<b>  </b>	<b>\$ 171,432,782</b>	<b>\$ 177,575,208</b>	<b>\$ 181,108,476</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
TRANSFERS IN	\$ 18,935	\$ 36,450		\$ 20,000	\$ 20,000	\$ 20,000
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ -	\$ (4,079,959)		\$ (13,633,150)	\$ (13,633,150)	\$ (11,133,150)
Fr all Funds to SSBF - FN35	-	-		-	-	-
Fr GF,SP Reserve FN11, FN14	(1,260,231)	(1,267,331)		(1,860,231)	(1,860,231)	(1,860,231)
Interfund Tmsfrs Out	-	-		-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (5,347,290)		\$ (15,493,381)	\$ (15,493,381)	\$ (12,993,381)
SOURCES	\$ 66,974	\$ 31,389		\$ -	\$ 35,585	\$ 35,585
USES	(9,335)	(3,775)		(5,000)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	-	-		-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-		-	-	-
FLEXIBILITY TRANSFERS	-	-		-	-	-
	-	-		-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (1,183,657)</b>	<b>\$ (5,283,226)</b>	<b>  </b>	<b>\$ (15,478,381)</b>	<b>\$ (15,442,796)</b>	<b>\$ (12,942,796)</b>

**GENERAL FUND - FUND 01  
2014-15 FIRST INTERIM REPORT**

**UNRESTRICTED**

	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
<b>REVENUES:</b>					
LCFF/Revenue Limit	\$ 127,889,986	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923	\$ 152,366,073
Federal	-	\$ 21,645	-	-	-
Other State	3,299,177	\$ 3,562,220	3,276,038	3,276,038	3,338,848
Other Local	586,307	\$ 1,220,868	904,825	904,825	954,261
<b>TOTAL REVENUES</b>	<b>\$ 131,775,470</b>	<b>\$ 134,785,393</b>	<b>\$ 152,205,800</b>	<b>\$ 155,084,786</b>	<b>\$ 156,659,182</b>
<b>EXPENDITURES:</b>					
Certificated Salaries	\$ 59,771,478	\$ 58,888,789	\$ 65,132,253	\$ 65,132,253	\$ 67,110,294
Classified Salaries	12,415,248	15,515,325	16,284,580	16,284,580	17,313,856
Employee Benefits	28,633,236	29,215,951	34,016,564	34,016,564	33,612,654
Books and Supplies	5,434,818	6,279,965	6,022,006	6,673,606	7,101,643
Services/Other Operating	7,915,989	7,545,047	8,521,311	8,813,976	8,745,561
Capital Outlay	485,856	213,726	748,000	748,000	1,020,218
Other Outgoing	815,776	2,141,819	820,776	2,475,105	2,667,429
Direct Support/Indirect Costs	(1,374,876)	(1,327,002)	(1,266,201)	(1,542,066)	(1,524,184)
<b>TOTAL EXPENDITURES</b>	<b>\$ 114,097,525</b>	<b>\$ 118,473,620</b>	<b>\$ 130,279,289</b>	<b>\$ 132,602,018</b>	<b>\$ 136,047,471</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ 17,677,945</b>	<b>\$ 16,311,772</b>	<b>\$ 21,926,511</b>	<b>\$ 22,482,768</b>	<b>\$ 20,611,711</b>
<b>OTHER FINANCING SOURCES/USES:</b>					
Interfund Transfers In - Fn 25	\$ 18,935	\$ 36,450	\$ 20,000	\$ 20,000	\$ 20,000
Interfund Trnsfrs Out - FN11, FN14	(1,260,231)	(1,267,331)	(600,000)	(600,000)	(600,000)
Other Sources/Uses	(9,335)	(3,775)	(5,000)	(5,000)	(5,000)
Contributions to Restricted Programs	(15,631,101)	(10,566,499)	(13,216,148)	(13,216,148)	(14,126,658)
Interfund Trnsfrs Out - FN40, FN41	-	(4,079,959)	(13,633,150)	(13,633,150)	(11,133,150)
Flexibility Transfers	-	-	-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (16,881,732)</b>	<b>\$ (15,881,114)</b>	<b>\$ (27,434,298)</b>	<b>\$ (27,434,298)</b>	<b>\$ (25,844,808)</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ 796,213</b>	<b>\$ 430,659</b>	<b>\$ (5,507,787)</b>	<b>\$ (4,951,530)</b>	<b>\$ (5,233,097)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>	<b>\$ 40,594,435</b>	<b>\$ 40,594,435</b>	<b>\$ 39,082,935</b>	<b>\$ 41,139,066</b>	<b>\$ 41,139,066</b>
Adjustment of Prior Year Appropriations	-	-	-	-	-
Adjustments - Other	-	113,972.28	-	-	-
Restated Fund Balance July 1	\$ 40,594,435	\$ 40,708,407	\$ 39,082,935	\$ 41,139,066	\$ 41,139,066
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 41,390,648</b>	<b>\$ 41,139,066</b>	<b>\$ 33,575,148</b>	<b>\$ 36,187,536</b>	<b>\$ 35,905,969</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>					
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	308,839	640,210	696,931	640,210	625,859
<b>Restricted:</b>	-	-	-	-	-
- Carryover, Entitlements	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-
<b>Committed:</b>	-	-	-	-	-
<b>Assigned:</b> - Carryover, Other	218,375	536,150	185,869	39,514	39,514
- Equipment Replacement (Prev FN17)	935,067	944,630	-	644,630	333,077
- Technology Infrastructure (Tier III)	2,340,114	2,340,114	2,340,114	2,340,114	2,340,114
- Textbooks (Unrestricted & Lottery)	2,827,288	2,768,536	2,299,233	2,347,576	2,373,554
- Supplemental & Concentration (RS 0015)	-	-	-	-	210,000
- G.A.S.B. 16 Va Accrual	530,477	390,117	530,477	390,117	390,117
	-	-	-	-	-

**GENERAL FUND - FUND 01  
2014-15 FIRST INTERIM REPORT**

	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
<b>UNRESTRICTED</b>						
LCFF/REVENUE LIMIT:	\$ 127,889,986	\$ 129,980,660		\$ 148,024,937	\$ 150,903,923	\$ 152,366,073
<b>FEDERAL:</b>						
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -		\$ -	\$ -	\$ -
Special Ed IDEA LA Part B	-	-		-	-	-
Migrant Ed Program	-	-		-	-	-
Safe & Supportive Schools	-	-		-	-	-
Title I	-	-		-	-	-
Federal Fiscal Stabilization Fund	-	-		-	-	-
Title II	-	-		-	-	-
Title III	-	-		-	-	-
Title IV - 21st Century Comm Learning Center	-	-		-	-	-
Other Federal Income	-	21,645		-	-	-
<b>TOTAL FEDERAL</b>	<b>\$ -</b>	<b>\$ 21,645</b>	<b>  </b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>OTHER STATE:</b>						
Tier III FLEX SBX3 4	\$ -	\$ 154,865		\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-		-	-	-
Mandated Costs	657,181	657,181		655,181	655,181	655,181
Lottery	2,601,996	2,670,868		2,580,857	2,580,857	2,643,667
Other State Apport - Prior Year	-	-		-	-	-
Ag Voc Incentive Grants	-	-		-	-	-
California Career Pathway Trust	-	-		-	-	-
Proposition 39 - CA Clean Energy Jobs Act	-	-		-	-	-
Transportation Home-to-School	-	-		-	-	-
Transportation - Special Ed	-	-		-	-	-
Other State Apportionment (Hourly Programs)	-	-		-	-	-
Quality Education Investment Act 2006	-	-		-	-	-
Common Core Standards Implementation	-	-		-	-	-
All Other State Income	40,000	79,306		40,000	40,000	40,000
<b>TOTAL OTHER STATE</b>	<b>\$ 3,299,177</b>	<b>\$ 3,562,220</b>	<b>  </b>	<b>\$ 3,276,038</b>	<b>\$ 3,276,038</b>	<b>\$ 3,338,848</b>
<b>OTHER LOCAL:</b>						
Special Education Interagency	\$ -	\$ -		\$ -	\$ -	\$ -
Sales, Leases, and Rentals	12,874	83,024		32,000	32,000	32,000
Interest	140,000	170,392		140,000	140,000	140,000
Transportation Fees from Individuals	-	-		-	-	-
Interagency Services Between LEA's	74,610	400,356		317,664	317,664	317,664
All Other Local Income	358,823	567,095		415,161	415,161	464,597
<b>TOTAL OTHER LOCAL</b>	<b>\$ 586,307</b>	<b>\$ 1,220,868</b>	<b>  </b>	<b>\$ 904,825</b>	<b>\$ 904,825</b>	<b>\$ 954,261</b>
<b>TOTAL REVENUES:</b>	<b>\$ 131,775,470</b>	<b>\$ 134,785,393</b>	<b>  </b>	<b>\$ 152,205,800</b>	<b>\$ 155,084,786</b>	<b>\$ 156,659,182</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
TRANSFERS IN	\$ 18,935	\$ 36,450		\$ 20,000	\$ 20,000	\$ 20,000
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ -	\$ (4,079,959)		\$ (13,633,150)	\$ (13,633,150)	\$ (11,133,150)
Fr all Funds to SSBF Fund	-	-		-	-	-
Fr GF to FN11, FN14	(1,260,231)	(1,267,331)		(600,000)	(600,000)	(600,000)
Other Transfer - Tuition Payment to MCOE	-	-		-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (5,347,290)		\$ (14,233,150)	\$ (14,233,150)	\$ (11,733,150)
<b>SOURCES</b>	<b>\$ -</b>	<b>\$ -</b>	<b>  </b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>USES</b>	<b>(9,335)</b>	<b>(3,775)</b>	<b>  </b>	<b>(5,000)</b>	<b>(5,000)</b>	<b>(5,000)</b>
CONTRIBUTIONS TO RESTR PRG	(15,631,101)	(10,566,499)		(13,216,148)	(13,216,148)	(14,126,658)
TRANSFERS OF RESTRICTED BALANCES	-	-		-	-	-
FLEXIBILITY TRANSFERS	-	-		-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ (16,881,732)</b>	<b>\$ (15,881,114)</b>	<b>  </b>	<b>\$ (27,434,298)</b>	<b>\$ (27,434,298)</b>	<b>\$ (25,844,808)</b>

**GENERAL FUND - FUND 01  
2014-15 FIRST INTERIM REPORT**

**RESTRICTED**

	2013-14 1st Interim 10/31/2013	2013-14 Actuals 6/30/2014		2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/2014
<b>REVENUES:</b>						
LCFF/Revenue Limit	\$ -	\$ -		\$ -	\$ -	\$ -
Federal	14,846,145	11,733,790		11,755,061	14,858,900	15,865,495
Other State	7,058,603	7,383,003		3,082,301	3,096,561	3,767,831
Other Local	4,929,452	5,207,686		4,389,620	4,534,961	4,815,968
<b>TOTAL REVENUES</b>	<b>\$ 26,834,200</b>	<b>\$ 24,324,480</b>	<b>  </b>	<b>\$ 19,226,982</b>	<b>\$ 22,490,422</b>	<b>\$ 24,449,294</b>
<b>EXPENDITURES:</b>						
Certificated Salaries	\$ 11,160,156	\$ 10,619,924		\$ 10,005,181	\$ 10,005,181	\$ 10,467,904
Classified Salaries	6,784,959	4,044,808		4,020,449	4,020,449	4,619,236
Employee Benefits	8,118,153	6,120,717		6,429,379	6,429,379	6,430,935
Books and Supplies	10,616,172	4,130,808		4,996,343	12,143,439	9,021,780
Services/Other Operating	5,403,503	5,077,024		4,379,248	4,501,568	7,578,408
Capital Outlay	198,868	242,521		30,461	297,357	1,867,595
Other Outgoing	631,173	647,333		611,087	611,087	479,187
Direct Support/Indirect Costs	761,489	668,720		710,751	986,173	950,475
<b>TOTAL EXPENDITURES</b>	<b>\$ 43,674,473</b>	<b>\$ 31,551,856</b>	<b>  </b>	<b>\$ 31,182,899</b>	<b>\$ 38,994,633</b>	<b>\$ 41,415,520</b>
<b>EXCESS (DEFICIENCY)</b>	<b>\$ (16,840,273)</b>	<b>\$ (7,227,376)</b>	<b>  </b>	<b>\$ (11,955,917)</b>	<b>\$ (16,504,211)</b>	<b>\$ (16,966,226)</b>
<b>OTHER FINANCING SOURCES/USES:</b>						
Interfund Transfers In - FN25	\$ -	\$ -		\$ -	\$ -	\$ -
Interfund Transfers Out - FN14	-	-		(1,260,231)	(1,260,231)	(1,260,231)
Other Sources/Uses	66,974	31,389		-	35,585	35,585
Contributions to Restricted Programs	15,631,101	10,566,499		13,216,148	13,216,148	14,126,658
Transfers of Restricted Balances	-	-		-	-	-
Flexibility Transfers	-	-		-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 15,698,075</b>	<b>\$ 10,597,888</b>	<b>  </b>	<b>\$ 11,955,917</b>	<b>\$ 11,991,502</b>	<b>\$ 12,902,012</b>
<b>NET INCREASE IN FUND BALANCE</b>	<b>\$ (1,142,198)</b>	<b>\$ 3,370,512</b>	<b>  </b>	<b>\$ -</b>	<b>\$ (4,512,709)</b>	<b>\$ (4,064,214)</b>
<b>BEGINNING FUND BALANCE, JULY 1</b>						
Adjustment of Prior Year Appropriations	-	-		-	-	-
Adjustments - Other	-	(388,093)		-	-	-
Restated Fund Balance	\$ 1,530,290	\$ 1,142,197		\$ -	\$ 4,512,709	\$ 4,512,709
<b>ENDING BALANCE, JUNE 30</b>	<b>\$ 388,092</b>	<b>\$ 4,512,709</b>	<b>  </b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ 448,495</b>
<b>COMPONENTS OF ENDING FUND BALANCE</b>						
<b>Nonspendable:</b> Stores, Rev Cash, Prepd Exp	388,092	-		-	-	-
<b>Restricted - Grant-Def at Year-End</b>	0	0		-	(0)	0
- Carryover, Entitlements	-	4,413,165		-	-	448,495
- Carryover, Other Local Projects	-	99,544		-	-	-
<b>Committed:</b>						
<b>Assigned:</b> - Carryover, Other	-	-		-	-	-
- Carryover, Tier III	-	-		-	-	-
- Equipment Rplcmnt (Prev FN17)	-	-		-	-	-
- Textbooks	-	-		-	-	-
- G.A.S.B. 16 Va Accrual	-	-		-	-	-

**GENERAL FUND - FUND 01  
2014-15 FIRST INTERIM REPORT**

<u>RESTRICTED</u>	2013-14 1st Interim 10/31/13	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14
<b>LCFF/REVENUE LIMIT:</b>	\$ -	\$ -		\$ -	\$ -	\$ -
<b>FEDERAL:</b>						
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,145,562	\$ 1,181,459		\$ 1,183,488	\$ 1,183,488	\$ 1,183,488
Special Ed IDEA LA Part B	-	2,030		-	-	-
Migrant Ed Program	-	119,786		-	-	-
Safe & Supportive Schools	536,920	299,358		-	270,062	270,062
Title I - Basic Grant Low Income/Neglect	8,192,482	6,908,925		6,635,985	8,006,256	8,559,321
Voc & Appl Sec lic (Perkins)	201,893	201,893		201,893	201,893	233,854
Title II - Part A & Part D	1,180,835	419,130		929,637	1,695,252	1,689,192
Title III	890,878	714,543		484,183	679,559	823,417
Title IV - 21st Century Comm Learning Center	2,309,878	1,807,631		2,259,875	2,762,122	2,812,125
Other Federal Income	387,697	79,036		60,000	60,268	294,036
<b>TOTAL FEDERAL</b>	<b>\$ 14,846,145</b>	<b>\$ 11,733,790</b>	<b>  </b>	<b>\$ 11,755,061</b>	<b>\$ 14,858,900</b>	<b>\$ 15,865,495</b>
<b>OTHER STATE:</b>						
Tier III	\$ -	\$ -		\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-		-	-	-
Mandated Costs	-	-		-	-	-
Lottery	693,539	732,050		614,490	614,490	685,760
Other State Apport - Prior Year	-	6,310		-	-	-
Prop 98 Mental Health Apportionment	-	-		-	-	-
After School Ed & Safety Grant	1,780,312	1,780,312		1,780,312	1,780,312	1,780,312
Ag Voc Incentive Grants	37,141	24,681		25,099	39,359	39,359
California Career Pathway Trust	-	-		-	-	600,000
Proposition 39 - CA Clean Energy Jobs Act	-	292,039		-	-	-
Transportation Home-to-School	-	-		-	-	-
Transportation - Special Ed	-	-		-	-	-
Other State Apportionment (Hourly Programs)	-	-		-	-	-
Quality Education Investment Act 2006	662,400	662,400		662,400	662,400	662,400
Common Core Standards Implementation	3,885,211	3,885,211		-	-	-
All Other State Income	-	-		-	-	-
<b>TOTAL OTHER STATE</b>	<b>\$ 7,058,603</b>	<b>\$ 7,383,003</b>	<b>  </b>	<b>\$ 3,082,301</b>	<b>\$ 3,096,561</b>	<b>\$ 3,767,831</b>
<b>OTHER LOCAL:</b>						
Special Education Interagency	\$ 3,660,165	\$ 3,765,416		\$ 3,795,419	\$ 3,795,419	\$ 3,724,022
Sales, Leases, and Rentals	-	-		-	-	-
Interest	-	-		-	-	-
Transportation Fees from Individuals	-	-		-	-	-
Interagency Services Between LEA's	937,073	765,144		594,201	666,207	584,983
All Other Local Income	332,214	677,127		-	73,335	506,963
<b>TOTAL OTHER LOCAL</b>	<b>\$ 4,929,452</b>	<b>\$ 5,207,686</b>	<b>  </b>	<b>\$ 4,389,620</b>	<b>\$ 4,534,961</b>	<b>\$ 4,815,968</b>
<b>TOTAL REVENUES:</b>	<b>\$ 26,834,200</b>	<b>\$ 24,324,480</b>	<b>  </b>	<b>\$ 19,226,982</b>	<b>\$ 22,490,422</b>	<b>\$ 24,449,294</b>
<b>OTHER FINANCING SOURCES/USES</b>						
Interfund Transfers						
TRANSFERS IN	\$ -	\$ -		\$ -	\$ -	\$ -
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ -	\$ -		\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-		-	-	-
Fr GF to Def Maint FN14	-	-		(1,260,231)	(1,260,231)	(1,260,231)
Interfund Tmsfrs Out	-	-		-	-	-
Total Transfers Out	\$ -	\$ -		\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)
<b>SOURCES</b>	<b>\$ 66,974</b>	<b>\$ 31,389</b>	<b>  </b>	<b>\$ -</b>	<b>\$ 35,585</b>	<b>\$ 35,585</b>
<b>USES</b>	<b>-</b>	<b>-</b>	<b>  </b>	<b>-</b>	<b>-</b>	<b>-</b>
CONTRIBUTIONS TO RESTR PRG	15,631,101	10,566,499		13,216,148	13,216,148	14,126,658
TRANSFERS OF RESTRICTED BALANCES	-	-		-	-	-
FLEXIBILITY TRANSFERS	-	-		-	-	-
<b>TOTAL FINANCING SOURCES/USES</b>	<b>\$ 15,698,075</b>	<b>\$ 10,597,888</b>	<b>  </b>	<b>\$ 11,955,917</b>	<b>\$ 11,991,502</b>	<b>\$ 12,902,012</b>



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

Madera Unified

11/13/14

	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.85%	2.19%	2.14%
GAP Funding rate	12.00%	29.56%	20.68%	25.48%
Estimated Property Taxes (with RDA)	19,874,289	18,349,761	18,349,761	18,349,761
Less In-Lieu transfer	\$ (987,480)	\$ (962,739)	\$ (962,739)	\$ (962,739)
Total Local Revenue	\$ 18,886,809	\$ 17,387,022	\$ 17,387,022	\$ 17,387,022
Statewide 90th percentile rate	\$ 12,921.15	---	---	---

**UNDUPLICATED PUPIL PERCENTAGE**

	District Enrollment	COE Enrollment	Total Enrollment	District Unduplicated Pupil Count	COE Unduplicated Pupil Count	Total Unduplicated Pupil Count
2013-14	19,573	239	19,812	17,217	225	17,442
2014-15	19,780	239	20,019	17,757	215	17,972
2015-16	19,780	239	20,019	17,757	215	17,972
2016-17	19,780	239	20,019	17,757	215	17,972
2017-18	19,780	239	20,019	17,757	215	17,972

	Straight Unduplicated Pupil Percentage	Unduplicated Pupil Percentage (%)	
2013-14	88.0400%	88.0400%	1 yr average
2014-15	89.7700%	89.7700%	2 yr modified average
2015-16		89.7700%	3 yr modified average
2016-17		89.7700%	3 yr rolling avg
2017-18		89.7700%	3 yr rolling avg

**AVERAGE DAILY ATTENDANCE (ADA)**

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

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

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades TK-3		6,401.57	6,492.69	6,502.37	6,502.37	6,502.37
Grades 4-6	P-2	4,336.14	4,489.96	4,480.42	4,480.42	4,480.42
Grades 7-8	(Annual for SDC ext. year)	2,618.34	2,774.69	2,853.16	2,853.16	2,853.16
Grades 9-12		4,957.43	4,918.32	4,970.82	4,970.82	4,970.82
Ungraded (enter here OR in spans above)		108.72				

**NPS, NPS-LCI, CDS:**

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

**COE operated (Community School, Special Ed):**

TK-3		43.98	43.98	43.98	43.98
4-6		48.18	48.18	48.18	48.18
7-8	P-2 / Annual	32.46	32.46	32.46	32.46
9-12		97.54	97.54	97.54	97.54
<b>TOTAL</b>		<b>18,897.82</b>	<b>19,028.93</b>	<b>19,028.93</b>	<b>19,028.93</b>

**CHARTER ADA ADJUSTMENT**

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

**ADA transfer from Charter to District between FY**

Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				

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

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

Madera Unified

11/13/14

**LCFF ADA**

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

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	6,401.57	6,492.69	-	43.98	-	6,536.67
Grades 4-6	4,336.14	4,489.96	-	48.18	-	4,538.14
Grades 7-8	2,618.34	2,774.69	-	32.46	-	2,807.15
Grades 9-12	4,957.43	4,918.32	-	97.54	-	5,015.86
Ungraded	108.72					
<b>SUBTOTAL</b>	<b>18,422.20</b>	<b>18,675.66</b>				
		253.46				
Declining or Increasing ADA		Increase				
NSS	-	-				
<b>TOTAL ADA</b>	<b>18,422.20</b>	<b>18,675.66</b>	-	222.16	-	<b>18,897.82</b>
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,492.69	6,502.37	-	43.98		6,546.35
Grades 4-6	4,489.96	4,480.42	-	48.18		4,528.60
Grades 7-8	2,774.69	2,853.16	-	32.46		2,885.62
Grades 9-12	4,918.32	4,970.82	-	97.54		5,068.36
<b>SUBTOTAL</b>	<b>18,675.66</b>	<b>18,806.77</b>				
		131.11				
Declining or Increasing ADA		Increase				
NSS	-	-				
<b>TOTAL ADA</b>	<b>18,675.66</b>	<b>18,806.77</b>	-	222.16		<b>19,028.93</b>
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,502.37	6,502.37	-	43.98		6,546.35
Grades 4-6	4,480.42	4,480.42	-	48.18		4,528.60
Grades 7-8	2,853.16	2,853.16	-	32.46		2,885.62
Grades 9-12	4,970.82	4,970.82	-	97.54		5,068.36
<b>SUBTOTAL</b>	<b>18,806.77</b>	<b>18,806.77</b>				
		-				
Declining or Increasing ADA		No Change				
NSS	-	-				
<b>TOTAL ADA</b>	<b>18,806.77</b>	<b>18,806.77</b>	-	222.16		<b>19,028.93</b>
2016-17						
Grade Span	2015-16 P2	2016-17 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	6,502.37	6,502.37	-	43.98		6,546.35
Grades 4-6	4,480.42	4,480.42	-	48.18		4,528.60
Grades 7-8	2,853.16	2,853.16	-	32.46		2,885.62
Grades 9-12	4,970.82	4,970.82	-	97.54		5,068.36
<b>SUBTOTAL</b>	<b>18,806.77</b>	<b>18,806.77</b>				
		-				
Declining or Increasing ADA		No Change				
NSS	-	-				
<b>TOTAL ADA</b>	<b>18,806.77</b>	<b>18,806.77</b>	-	222.16		<b>19,028.93</b>

## Madera Unified

11/13/14

## PROPOSITION 30 - EPA

EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.0317%	21.9621%	21.9621%	21.9621%
CALCULATE APPLICATION OF EPA					
	2012-13	2013-14	2014-15	2015-16	2016-17
Adjusted Total Revenue Limit	98,226,771	99,508,928	100,199,304	100,199,304	100,199,304
CY Adjusted NSS Allowance	-	-	-	-	-
Total	98,226,771	99,508,928	100,199,304	100,199,304	100,199,304
Less Property Taxes/In-Lieu	17,025,384	18,886,809	17,387,022	17,387,022	17,387,022
Gross State Aid for Purposes of EPA	81,201,387	80,622,119	82,812,282	82,812,282	82,812,282
<b>EPA Entitlement</b>					
Proportionate Share*	21,134,963	20,928,419	22,005,871	22,005,871	22,005,871
Min EPA \$200/ADA	3,730,868	3,779,564	3,805,786	3,805,786	3,805,786
EPA Allocation	21,134,963	20,928,419	22,005,871	22,005,871	22,005,871
<b>Application of EPA</b>					
Phase-In Entitlement	98,226,771	130,030,785	152,366,073	163,908,764	176,306,467
Less Property Taxes/In-Lieu	17,025,384	18,886,809	17,387,022	17,387,022	17,387,022
Gross State Aid	81,201,387	111,143,976	134,979,051	146,521,742	158,919,445
Less EPA Allocation	21,134,963	20,928,419	22,005,871	22,005,871	22,005,871
Net State Aid	60,066,424	90,215,557	112,973,180	124,515,871	136,913,574
<b>Minimum State Aid</b>					
Adjusted Total Revenue Limit	98,226,771	99,508,928	100,199,305	100,199,305	100,199,305
2012-13 Deficited NSS Allowance	-	-	-	-	-
Less Property Taxes/In-Lieu	17,025,384	18,886,809	17,387,022	17,387,022	17,387,022
Less EPA Allocation	21,134,963	20,928,419	22,005,871	22,005,871	22,005,871
Revenue Limit Minimum State Aid	60,066,424	59,693,700	60,806,412	60,806,412	60,806,412
Categorical Minimum State Aid	21,124,437	21,124,437	21,124,437	21,124,437	21,124,437
Minimum State Aid Guarantee	81,190,861	80,818,137	81,930,849	81,930,849	81,930,849
Charter School Minimum State Aid Offset <i>(effective 2014-15)</i>	-	-	-	-	-
LCFF State Aid	81,190,861	90,215,557	112,973,180	124,515,871	136,913,574
EPA in Excess to LCFF Funding	-	0	0	-	-

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

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

	2013-14	2014-15	2015-16**	2016-17**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		52,373,171	53,520,077	54,664,693
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		5,093,961	19,069,695	26,194,034
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	5,093,961 TRUE			
3. Difference [1] less [2]		47,279,210	34,450,382	28,470,659
4. Estimated Additional Supplemental & Concentration Grant Funding [3] * GAP funding rate		13,975,734	7,124,339	7,254,324
GAP funding rate		29.56%	20.68%	25.48%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) LCAP Section 3, Part A		19,069,695	26,194,034	33,448,358
6. Base Funding LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation		130,082,287	134,500,639	139,644,018
LCFF Phase-In Entitlement		152,366,073	163,908,764	176,306,467
7/8. Minimum Proportionality Percentage* [5] / [6] LCAP Section 3, Part B		14.66%	19.48%	23.95%

\*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year.  
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5.  
\*\*Regulations only require on LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three years.

**SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP**

	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 19,069,695	\$ 26,194,034	\$ 33,448,358
Current year Minimum Proportionality Percentage (MPP)	14.66%	19.48%	23.95%

**LCFF Calculator Universal Assumptions**  
Madera Unified

Summary of Funding				
	2013-14	2014-15	2015-16	2016-17
Target	\$ 198,934,132	\$ 203,789,451	\$ 208,181,792	\$ 212,565,369
Floor	120,633,365	130,786,359	152,366,073	163,908,764
Current Year Gap Funding	9,397,420	21,579,714	11,542,691	12,397,703
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
<b>Total Phase-In Entitlement</b>	<b>\$ 130,030,785</b>	<b>\$ 152,366,073</b>	<b>\$ 163,908,764</b>	<b>\$ 176,306,467</b>

Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 60,066,424	\$ 90,215,557	\$ 112,973,180	\$ 124,515,871	\$ 136,913,574
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	21,124,437	-	-	-	-
8012 - EPA	21,134,963	20,928,419	22,005,871	22,005,871	22,005,871
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes		19,874,289	18,349,761	18,349,761	18,349,761
8096 - In-Lieu of Property Taxes		(987,480)	(962,739)	(962,739)	(962,739)
<i>Property Taxes net of in-lieu</i>	<i>17,025,384</i>	<i>18,886,809</i>	<i>17,387,022</i>	<i>17,387,022</i>	<i>17,387,022</i>
<b>TOTAL FUNDING</b>	<b>\$ 119,351,208</b>	<b>\$ 130,030,785</b>	<b>\$ 152,366,073</b>	<b>\$ 163,908,764</b>	<b>\$ 176,306,467</b>
<i>Excess Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>EPA in excess to LCFF Funding</i>	\$ -	\$ -	\$ -	\$ -	\$ -

Minimum Proportionality Percentage (MPP): Summary Supplemental & Concentration Grant						
	2013-14	2014-15	2015-16	2016-17		
Current year estimated supplemental and concentration grant funding in the LCAP year	\$	19,069,695	\$	26,194,034	\$	33,448,358
Current year Minimum Proportionality Percentage (MPP)		14.66%		19.48%		23.95%

Summary of Student Population				
	2013-14	2014-15	2015-16	2016-17
<b>Unduplicated Pupil Population</b>				
Count	17,217.00	17,757.00	17,757.00	17,757.00
Rolling %, Supplemental Grant	88.0400%	89.7700%	89.7700%	89.7700%
Rolling %, Concentration Grant	88.0400%	89.7700%	89.7700%	89.7700%
<b>Total Actual ADA</b>	<b>18,897.82</b>	<b>19,028.93</b>	<b>19,028.93</b>	<b>19,028.93</b>
Grades TK-3	6,536.67	6,546.35	6,546.35	6,546.35
Grades 4-6	4,538.14	4,528.60	4,528.60	4,528.60
Grades 7-8	2,807.15	2,885.62	2,885.62	2,885.62
Grades 9-12	5,015.86	5,068.36	5,068.36	5,068.36
<b>Total Adjusted Base Funded ADA</b>	<b>18,897.82</b>	<b>19,028.93</b>	<b>19,028.93</b>	<b>19,028.93</b>
Grades TK-3	6,536.67	6,546.35	6,546.35	6,546.35
Grades 4-6	4,538.14	4,528.60	4,528.60	4,528.60
Grades 7-8	2,807.15	2,885.62	2,885.62	2,885.62
Grades 9-12	5,015.86	5,068.36	5,068.36	5,068.36
Necessary Small Schools	-	-	-	-

**1.17 - FRPM/English Learner/Foster Youth - Count**

Academic Year: 2014-2015	Gender: ALL	Created Date: 11-06-2014
View: SNAPSHOT	School Type: ALL	
As Of: Fall1 - 10/1/2014	School: ALL	LEA: Madera Unified

**Non-Charter School(s)**

School Code	School Name	Total Enrollment	Free/Reduced Meal Eligibility Counts Based On:					Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
			Free & Reduced Meal Program: 181/182	Foster Placement (1)	Homeless (2)	Migrant Program: 135	Direct Certification					
6107122	<a href="#">Alpha Elementary</a>	762	718	1	7	15	358	718	257	720	0	720
6105951	<a href="#">Berenda Elementary</a>	824	684	2	2	3	169	685	186	697	0	697
0110957	<a href="#">Cesar Chavez Elementary</a>	803	772	3	5	42	350	772	392	781	0	781
6023949	<a href="#">Dixieland Elementary</a>	298	264	1	0	24	90	264	104	267	0	267
0129544	<a href="#">Eastin Arcola</a>	269	244	0	4	38	100	247	141	251	0	251
2035640	<a href="#">Furman (Duane E.) High</a>	132	98	3	1	1	41	101	8	104	0	104
6023964	<a href="#">George Washington Elementary</a>	799	795	0	1	39	446	797	554	798	0	798
6023972	<a href="#">Howard Elementary</a>	571	439	1	4	3	91	440	81	446	0	446
0109694	<a href="#">Jack G. Desmond Middle</a>	854	795	6	4	17	271	796	155	801	0	801
6023980	<a href="#">James Madison Elementary</a>	648	636	0	3	20	399	638	345	639	0	639
6023998	<a href="#">James Monroe Elementary</a>	776	768	2	4	23	427	770	444	770	0	770
6024004	<a href="#">John Adams Elementary</a>	792	598	8	1	4	184	599	86	604	0	604
0113050	<a href="#">John J. Pershing Elementary</a>	868	812	6	8	19	338	814	373	824	0	824
6024012	<a href="#">La Vina Elementary</a>	273	263	0	0	4	114	263	152	267	0	267
6112312	<a href="#">Lincoln Elementary</a>	820	531	8	1	0	133	537	135	560	0	560
2035707	<a href="#">Madera High</a>	2182	1638	4	10	62	437	1655	195	1659	0	1659
0110965	<a href="#">Madera South High</a>	2832	2548	10	13	149	822	2555	451	2568	0	2568
6112973	<a href="#">Martin Luther King Jr. Middle</a>	920	891	9	4	71	367	891	244	891	0	891
6024020	<a href="#">Millview Elementary</a>	873	860	5	0	49	429	861	483	863	0	863
0123414	<a href="#">Mountain Vista Educational</a>	17	17	0	0	1	1	17	8	17	0	17
0123620	<a href="#">Mountain Vista High</a>	171	155	1	3	10	56	156	46	158	0	158
0109702	<a href="#">Nishimoto Elementary</a>	866	820	5	11	17	373	827	404	830	0	830
0116970	<a href="#">Parkwood Elementary</a>	723	681	3	6	22	291	682	249	691	0	691
6024046	<a href="#">Sierra Vista Elementary</a>	808	794	6	5	70	413	796	530	800	0	800
6024053	<a href="#">Thomas Jefferson Middle</a>	899	745	4	6	15	236	747	116	751	0	751
<b>TOTAL - Selected Schools</b>		<b>19780</b>	<b>17566</b>	<b>88</b>	<b>103</b>	<b>718</b>	<b>6936</b>	<b>17628</b>	<b>6139</b>	<b>17757</b>	<b>0</b>	<b>17757</b>

*This report is confidential and use is restricted to authorized individuals.*

**The data on this report is filtered by the user selections that appear on the last page of this report.**

1.17 - FRPM/English Learner/Foster Youth - Count

Charter School(s)												
Free/Reduced Meal Eligibility Counts Based On:												
School Code	School Name	Total Enrollment	Reduced Meal Program: 181/182	Foster Placement (1)	Homeless (2)	Migrant Program: 135	Direct Certification	Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
TOTAL - Selected Schools		0	0	0	0	0	0	0	0	0	0	0
TOTAL LEA		19780	17566	88	103	718	6936	17628	6139	17757	0	17757

This report includes students with Primary and Short Term enrollment in grade levels K through 12 only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Foster Placement students are eligible for Free Meals; Foster Family Maintenance students are not necessarily eligible for Free Meals but are counted as part of LCFF qualifying population.

(2) Homeless counts are based on Education Program record with an Education Program Membership Code 191 (Homeless).

(3) For Funding, Eligible English Learners are students with an English Language Acquisition Status of 'EL' on Fall 1 Census Day.

(4) FRPM/EL/Foster Youth Total will always equal enrollment count for Juvenile Court schools

Grade:	ALL	Ethnicity/Race:	ALL	5 - 17 Year Olds:	All
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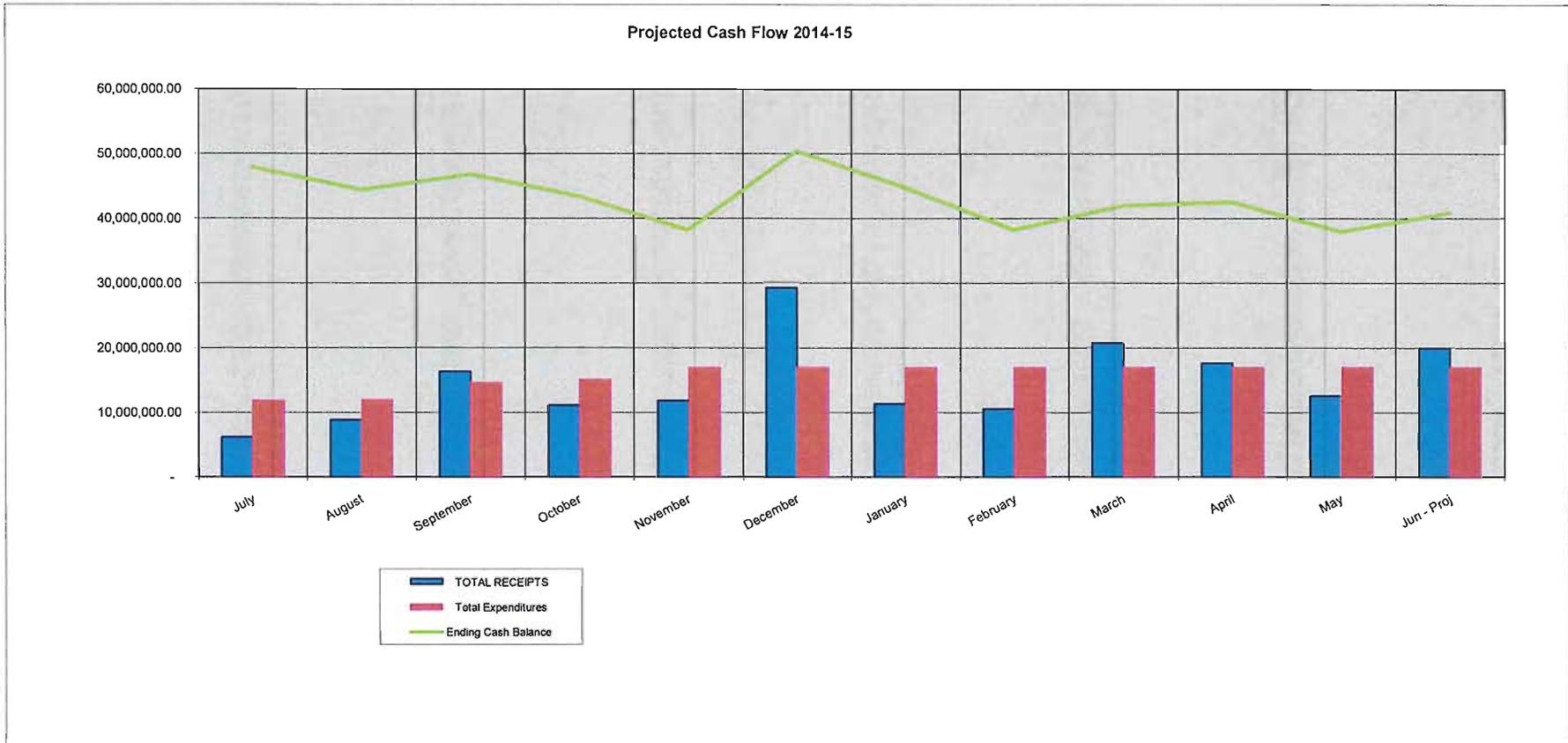
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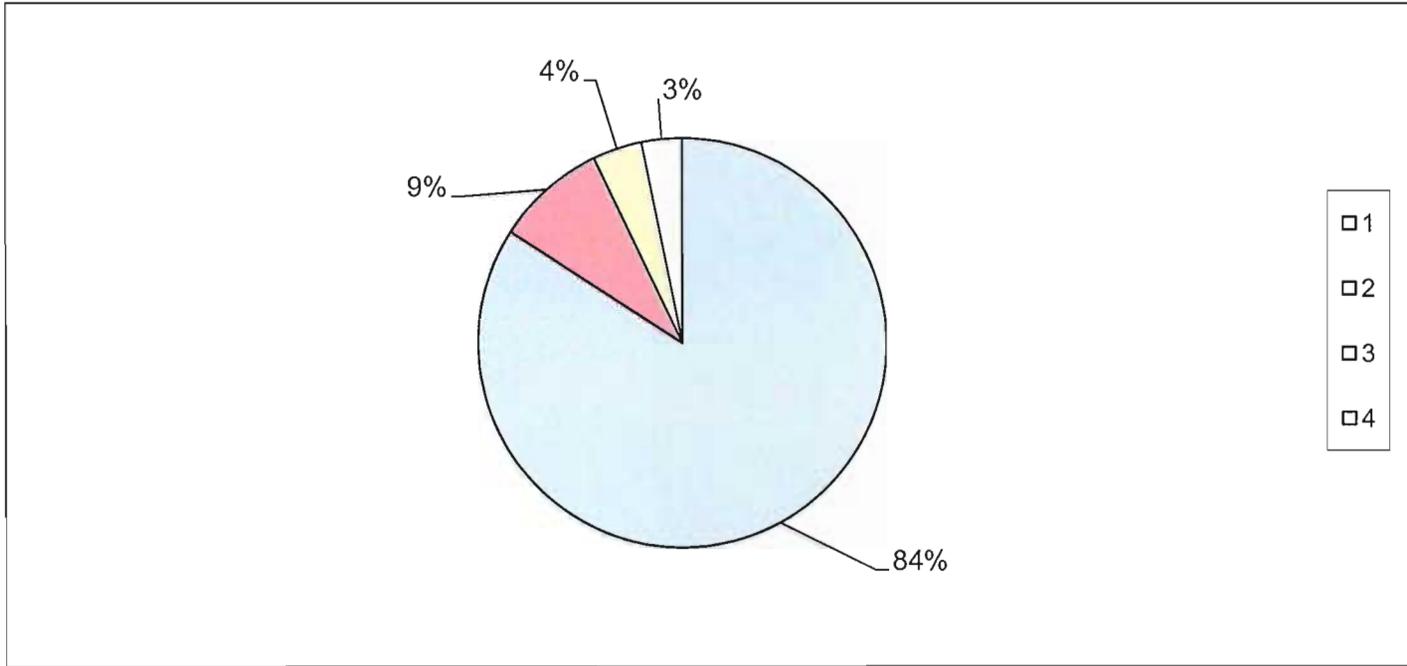
**2014-15 Cash Flow Statement  
Actuals through 10/31/2014**

	Column1	Column2	Column4	Column6	Column8	Column10	Column12	Column14	Column16	Column18	Column20	Column22	Column24	Column26	Column27
A.	10/31/2014	July	August	September	October	November	December	January	February	March	April	May	Jun - Proj	Accruals	Total
B.	<b>Beginning Cash Balance</b>	34,147,460.42	47,915,653.89	44,381,093.45	46,761,408.14	43,419,978.43	38,233,495.24	50,376,924.31	44,708,102.12	38,237,252.94	41,884,679.50	42,434,155.61	37,967,342.86		
	<b>RECEIPTS</b>														
	Revenue Limit Sources														
	Property Taxes	-	-	451,057.49	-	-	9,174,880.50	-	-	-	5,504,928.30	-	3,218,894.71	-	18,349,761.00
	Principal Apportionment	5,565,294.00	5,565,294.00	15,481,090.00	10,017,530.00	10,168,110.18	15,669,577.93	10,168,110.18	10,168,110.18	15,669,577.93	10,168,110.18	10,168,110.18	12,098,056.16	4,077,902.00	134,984,872.92
	Miscellaneous Funds	-	(58,113.46)	(116,227.94)	(77,484.28)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)	(89,591.32)	-	(968,581.00)
	<b>Total Revenue Limit</b>	<b>5,565,294.00</b>	<b>5,507,180.54</b>	<b>15,815,919.55</b>	<b>9,940,045.72</b>	<b>10,078,518.18</b>	<b>24,754,866.43</b>	<b>10,078,518.18</b>	<b>10,078,518.18</b>	<b>15,579,985.93</b>	<b>15,583,446.48</b>	<b>10,078,518.18</b>	<b>15,227,358.55</b>	<b>4,077,902.00</b>	<b>152,366,072.92</b>
	Federal Income	499,758.15	1,947,717.63	232,579.00	120,228.09	-	2,767,982.00	818,231.00	16,204.00	2,937,428.00	1,531,601.00	2,007,736.00	2,986,029.93	-	15,865,495.00
	State Income	14,259.57	1,158,202.80	-	434,080.43	1,300,570.00	1,186,152.00	-	-	1,695,584.00	-	12,504.43	485,600.20	819,725.57	7,106,679.00
	Other Local Income	277,118.13	212,958.09	432,008.48	438,495.76	461,415.00	461,415.00	461,415.00	461,415.00	461,415.00	461,415.00	461,415.00	1,179,743.54	-	5,770,229.00
	Interfund Transfers In	-	-	-	-	-	-	-	-	-	-	-	-	20,000.00	20,000.00
	All Other Financing Sources	-	-	-	-	4,448.00	4,448.00	4,448.00	4,448.00	4,448.00	4,448.00	4,448.00	4,449.00	-	35,585.00
	Other Receipts/Non-Revenue	(151,186.73)	23,063.95	(149,570.71)	203,558.87	-	-	-	-	-	-	-	-	850,301.79	776,167.17
	Current Year Tran Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Prior Year Tran Revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-
C.	<b>TOTAL RECEIPTS</b>	<b>6,205,243.12</b>	<b>8,849,123.21</b>	<b>16,330,936.32</b>	<b>11,136,408.87</b>	<b>11,844,951.18</b>	<b>29,174,863.43</b>	<b>11,362,612.18</b>	<b>10,560,585.18</b>	<b>20,678,860.93</b>	<b>17,580,910.48</b>	<b>12,564,621.61</b>	<b>19,883,182.22</b>	<b>5,767,929.36</b>	<b>181,940,228.09</b>
	<b>DISBURSEMENTS</b>														
	Certificated Salaries	867,441.79	6,213,326.28	6,383,446.91	6,519,630.08	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00	7,199,295.92	(15.06)	77,578,197.92
	Classified Salaries	831,301.88	1,696,240.01	1,743,407.29	1,811,722.32	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	(11.50)	21,933,092.00
	Employee Benefits	718,307.68	3,655,073.54	3,568,653.06	3,581,813.66	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	(2.94)	40,043,589.00
	Books & Supplies	41,329.19	750,228.70	1,349,079.59	943,188.87	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	(35.35)	16,123,423.00
	Services	1,135,081.69	519,027.77	1,242,884.40	1,657,211.91	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	(36.77)	16,323,969.00
	Capital Outlay	38,245.05	59,774.29	1,091,615.78	524,316.80	146,734.00	146,734.00	146,734.00	146,734.00	146,734.00	146,734.00	146,734.00	146,734.00	(10.92)	2,887,813.00
	Other Outgo	168,523.14	66,089.00	221,393.14	215,374.27	237,693.00	237,693.00	237,693.00	237,693.00	237,693.00	237,693.00	237,693.00	237,693.00	(16.55)	2,572,907.00
	Interfund Transfers Out	1,860,231.00	-	-	-	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	(2.00)	12,993,381.00
	All Other Financing Uses	2,915.00	1,500.00	-	-	73.00	73.00	73.00	73.00	73.00	73.00	73.00	73.00	1.00	5,000.00
	Other Disbursements/Non Exp	6,266,220.61	(967,793.07)	(913,779.89)	(79,570.95)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	(591,456.63)	9,526,751.03	9,100,174.66
	Current Year Tran Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Prior Year Tran Expense	-	-	-	-	-	-	-	-	-	-	-	-	-	-
D.	<b>Total Expenditures</b>	<b>11,929,597.03</b>	<b>11,993,466.52</b>	<b>14,686,700.28</b>	<b>15,173,686.96</b>	<b>17,031,434.37</b>	<b>17,031,434.37</b>	<b>17,031,434.37</b>	<b>17,031,434.37</b>	<b>17,031,434.37</b>	<b>17,031,434.37</b>	<b>17,031,434.37</b>	<b>17,031,434.29</b>	<b>9,526,620.94</b>	<b>199,561,548.58</b>
	<b>PRIOR YEAR TRANSACTIONS</b>														
	Accounts Receivable	24,187,983.98	769,373.53	750,878.10	695,846.34	-	-	-	-	-	-	-	-	822,944.38	27,227,026.33
	Accounts Payable	4,695,436.60	1,158,590.66	14,799.45	(2.04)	-	-	-	-	-	-	-	-	1,528,879.68	7,398,704.35
E.	<b>TOTAL PRIOR YEAR TRANS</b>	<b>19,492,547.38</b>	<b>(390,217.13)</b>	<b>736,078.65</b>	<b>695,848.38</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(705,935.30)</b>	<b>19,828,321.98</b>
F.	<b>NET INCREASE/DECREASE</b>	<b>13,768,193.47</b>	<b>(3,534,560.44)</b>	<b>2,380,314.69</b>	<b>(3,341,429.71)</b>	<b>(5,186,483.19)</b>	<b>12,143,429.06</b>	<b>(5,668,822.19)</b>	<b>(6,470,849.19)</b>	<b>3,647,426.56</b>	<b>549,476.11</b>	<b>(4,468,812.76)</b>	<b>2,851,747.93</b>	<b>(4,464,626.88)</b>	<b>2,207,003.49</b>
G.	<b>Ending Cash Balance</b>	<b>47,915,653.89</b>	<b>44,381,093.45</b>	<b>46,761,408.14</b>	<b>43,419,978.43</b>	<b>38,233,495.24</b>	<b>50,376,924.31</b>	<b>44,708,102.12</b>	<b>38,237,252.94</b>	<b>41,884,679.50</b>	<b>42,434,155.61</b>	<b>37,967,342.86</b>	<b>40,819,090.79</b>		
	<b>ENDING CASH PLUS ACCRUALS</b>														<b>36,354,463.91</b>

2014-15 Cash Flow Statement  
 Actuals through 10/31/2014

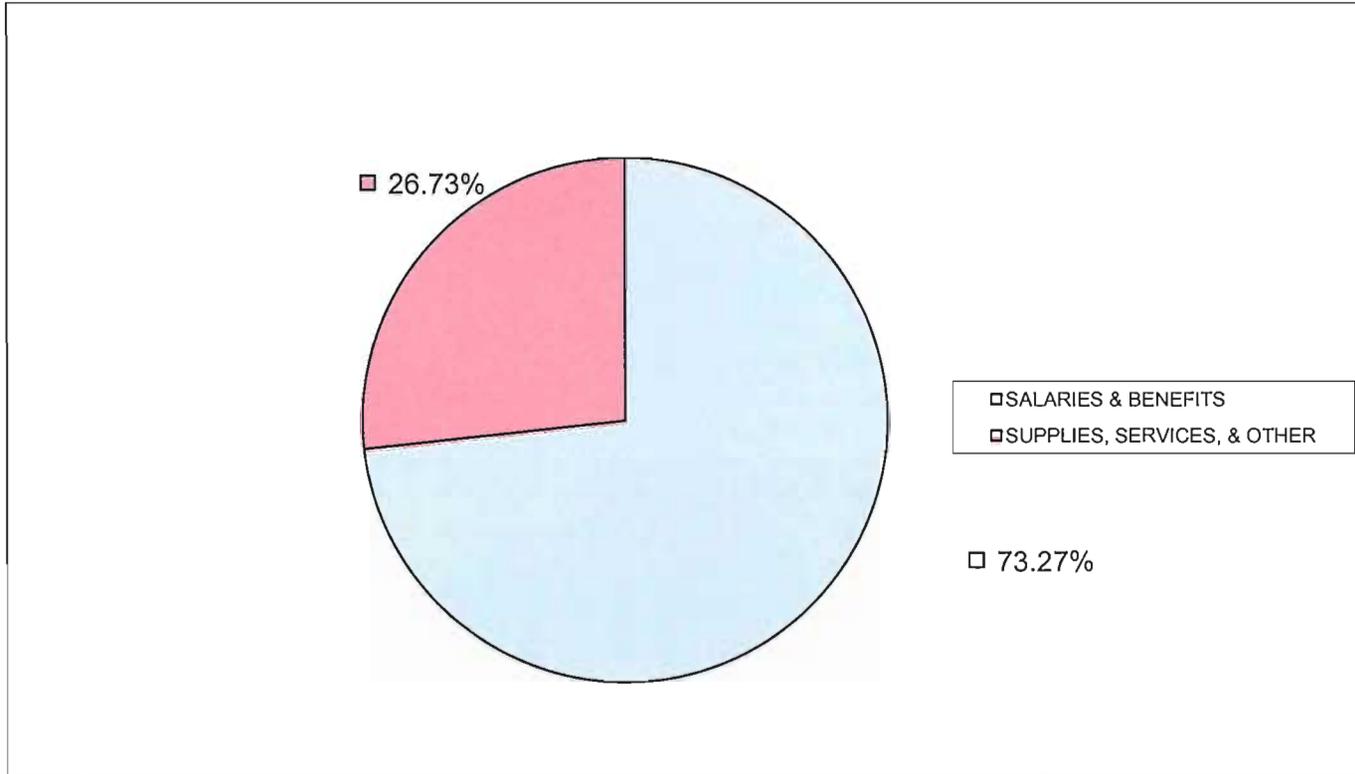


**Madera Unified School District  
2014-15 First Interim Report  
Total General Fund Revenues by Funding Source**



(1) LCFF/REVENUE LIMIT SOURCES 84%		(2) FEDERAL REVENUE 9%		(3) OTHER STATE REVENUE 4%		(4) OTHER LOCAL REVENUE 3%	
\$ 112,979,002	LCFF - Principal Apportionment	\$ 1,183,488	Sp Ed-Entitlement (IDEA)	\$ -	EIA Economic Impact Aid/Lep	\$ 140,000	Interest
\$ 22,005,871	EPA - Ed Protection Act	-	Sp Ed ARRA IDEA Basic	-	Transportation	902,647	Interagency Revenue
18,349,761	Property & Local Taxes	8,559,321	Title I (ESEA)	2,643,667	Lottery	3,724,022	Trsfr Appor fir MCOE Sp Ed
-	PERS Reduction	166,942	NCLB ARRA American Recovery	655,181	Mandated Cost Reimb	1,003,560	Sales/Other Local
(968,561)	Charter Schools In-Lieu Taxes	-	Education Jobs & Medicaid	685,760	Lottery - Instructional Materials	55,585	Other Sources & Trnsfrs
-	State Aid Prior Year	233,854	Voc & Applied Tech	1,780,312	After School Ed Grant	-	
-		270,062	Safe & Supportive Schools	600,000	California Career Pathway Trust		
		1,689,192	Title II Part A	39,359	Ag Voc Incentive Grant		
		2,812,125	Title IV Part B	662,400	Quality Education Invest		
		823,417	Title III Part A (LEP)	-			
				-			
		127,094	Other Federal Revenues	40,000	Other State Revenues	-	
<b>\$ 152,366,073</b>	<b>Total LCFF/Rev Limit</b>	<b>\$ 15,865,495</b>	<b>Total Federal Revenue</b>	<b>\$ 7,106,679</b>	<b>Total State Revenue</b>	<b>\$ 5,825,814</b>	<b>Total Local Revenue</b>
						<b>\$ 181,164,061</b>	<b>Total District Revenue</b>

Madera Unified School District  
 2014-15 First Interim Report  
 Total General Fund Expenditures by Object Code

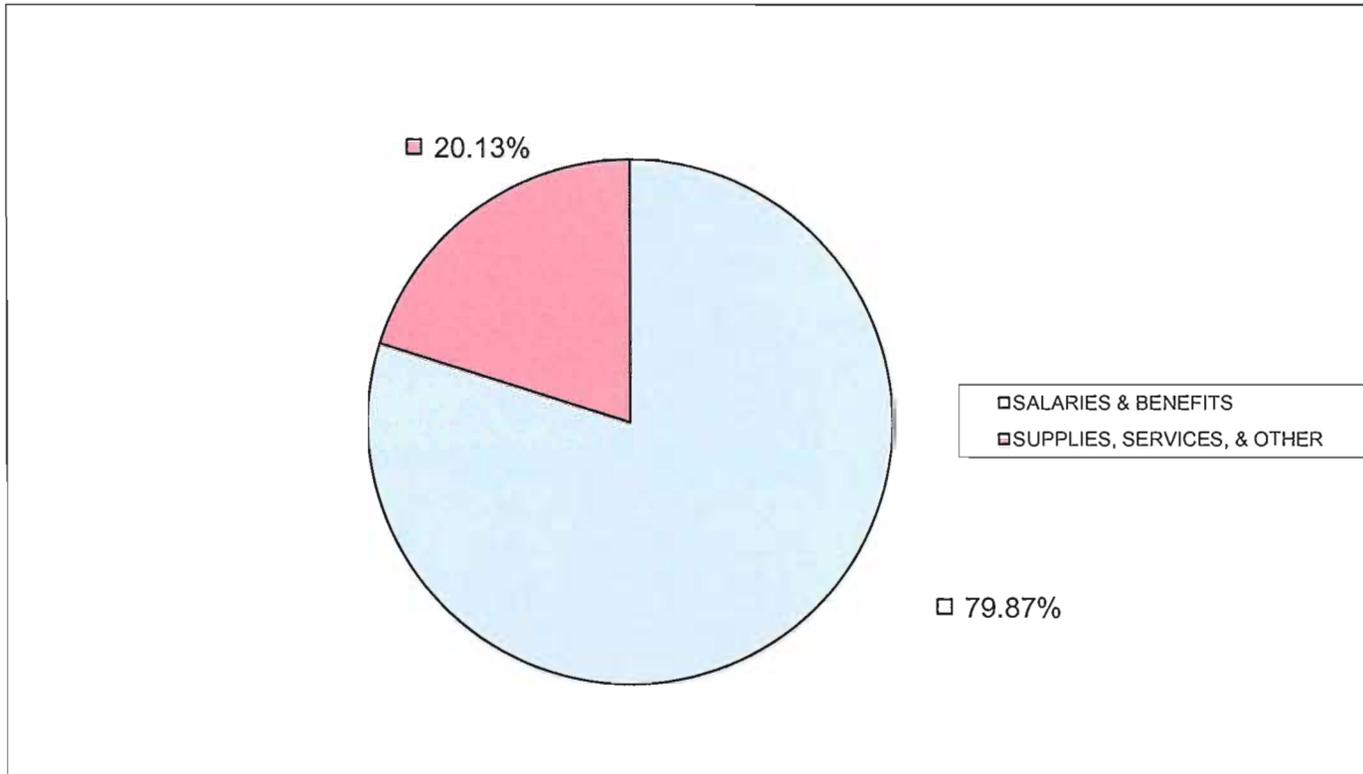


(1)	
<b>SALARIES &amp; BENEFITS</b>	
73.27%	
\$ 77,578,198	Certificated Salaries
21,933,092	Classified Salaries
40,043,589	Employee Benefits
-	
-	
<b>\$ 139,554,879</b>	<b>Total</b>

(2)	
<b>SUPPLIES, SERVICES, &amp; OTHER</b>	
26.73%	
\$ 16,123,423	Books & Supplies
16,323,969	Services/Other Operating
2,887,813	Capital Outlay
2,572,907	Other Outgoing, Direct/Indirect Costs
12,993,381	Interfund Transfers
5,000	Other Uses
<b>\$ 50,906,493</b>	<b>Total</b>

**\$ 190,461,372**    **Total District Expenses**

*Madera Unified School District  
2014-15 First Interim Report  
Unrestricted General Fund Expenditures by Object Code*



(1)

**SALARIES & BENEFITS**

79.87%

\$ 67,110,294	Certificated Salaries
17,313,856	Classified Salaries
33,612,654	Employee Benefits
-	
-	
-	
<u>\$ 118,036,804</u>	<b>Total</b>

(2)

**SUPPLIES, SERVICES, & OTHER**

20.13%

\$ 7,101,643	Books & Supplies
8,745,561	Services/Other Operating
1,020,218	Capital Outlay
1,143,245	Other Outgoing, Direct/Indirect Costs
11,733,150	Interfund Transfers
5,000	Other Uses
<u>\$ 29,748,817</u>	<b>Total</b>

\$ 147,785,621 **Total District Expenses**

Combined Balance Sheet - All Fund Types - October 31, 2014

	Acct Code	Fund 01 General Fund	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Child Nutrition	Fund 14 Deferred Maintenance	Fund 21 Building Fund Bond Proceeds	Fund 25 Developer Fees	Fund 27 Redevelopment Agency
<b>ASSETS:</b>									
1. Cash									
a) In County Treasury	9110	\$ 43,419,978.43	\$ 1,269,488.36	\$ 600,764.09	\$ 1,852,294.61	\$ 461,671.87	\$ 13,625,061.52	\$ 4,844,728.36	\$ 268,113.64
b) Fair Value Adj to Cash In Cnty Tres	9111								
c) in Revolving Fund	9130	28,000.00	2,000.00		3,140.00				
d) with Fiscal Agent	9135								
e) Collections Awaiting/Clearing	9140-45				45,020.89				
2. Investments	9150								
3. Accounts Receivable	9200	822,944.38	2,814.72	9,390.21	1,980,493.05				-
4. Due from Other Funds	9310	200,000.00	-	-	-	-			
5. Stores Accounts	9320-22	622,301.79			384,669.64				
6. Prepaid Expenditures	9330	-	-	-	-	-	-	-	-
7. Other Current Assets	9340	-	-	-	-	-	-	-	-
<b>Total Assets</b>		<b>\$ 45,093,224.60</b>	<b>\$ 1,274,303.08</b>	<b>\$ 610,154.30</b>	<b>\$ 4,265,618.19</b>	<b>\$ 461,671.87</b>	<b>\$ 13,625,061.52</b>	<b>\$ 4,844,728.36</b>	<b>\$ 268,113.64</b>
Revenue Budget		\$ 181,164,061.00	\$ 1,156,726.00	\$ 1,938,748.00	\$ 10,865,808.00	\$ 1,261,231.00	\$ 4,502,806.00	\$ 2,020,000.00	\$ 722,917.00
Less: Revenue Received to Date		(42,595,846.14)	(631,355.23)	(752,840.00)	(2,155,009.02)	(1,260,413.66)	(15,526.89)	(539,179.03)	(43,102.08)
<b>Total Assets</b>		<b>\$ 183,661,439.46</b>	<b>\$ 1,799,673.85</b>	<b>\$ 1,796,062.30</b>	<b>\$ 12,976,417.17</b>	<b>\$ 462,489.21</b>	<b>\$ 18,112,340.63</b>	<b>\$ 6,325,549.33</b>	<b>\$ 947,928.56</b>
<b>LIABILITIES AND FUND BALANCE:</b>									
<b>Liabilities:</b>									
1. Accounts Payable	9509-10	\$ 1,528,879.68	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Holding Accounts - Benefits	9511-18	3,761,977.02	3,725.14	4,896.34	13,863.73			593.56	
3. Federal Tax Holding	9542	-							
4. Use Tax Liability	9550	5,915.92			(41.10)				
5. Other Current Liabilities	9551-70	2,027.00							
6. Deferred Payroll	9577	1,025,178.02	-	-	-	-	-	-	-
7. Due to Other Funds/Current Loans	9610-40	-	-	200,000.00	-	-	-	-	-
8. Deferred Revenue	9650	-	-	-	-	-	-	-	-
<b>Total Liabilities</b>		<b>\$ 6,323,977.64</b>	<b>\$ 3,725.14</b>	<b>\$ 204,896.34</b>	<b>\$ 13,822.63</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 593.56</b>	<b>\$ -</b>
Expense Budget		\$ 190,461,372.00	\$ 1,419,552.00	\$ 2,011,763.00	\$ 11,397,829.00	\$ 1,260,231.00	\$ 15,140,043.00	\$ 824,261.00	\$ 721,717.00
Less: Expenditures to Date		(49,478,374.09)	(297,341.52)	(420,596.91)	(2,889,443.02)	(798,941.96)	(2,725.00)	(595,837.89)	-
<b>Total Liabilities</b>		<b>\$ 147,306,975.55</b>	<b>\$ 1,125,935.62</b>	<b>\$ 1,796,062.43</b>	<b>\$ 8,522,208.61</b>	<b>\$ 461,289.04</b>	<b>\$ 15,137,318.00</b>	<b>\$ 229,016.67</b>	<b>\$ 721,717.00</b>
Adjustment for Restatements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Projected Ending Balance</b>		<b>\$ 36,354,463.91</b>	<b>\$ 673,738.23</b>	<b>\$ (0.13)</b>	<b>\$ 4,454,208.56</b>	<b>\$ 1,200.17</b>	<b>\$ 2,975,022.63</b>	<b>\$ 6,096,532.66</b>	<b>\$ 226,211.56</b>
<b>Total Liabilities and Fund Balance</b>		<b>\$ 183,661,439.46</b>	<b>\$ 1,799,673.85</b>	<b>\$ 1,796,062.30</b>	<b>\$ 12,976,417.17</b>	<b>\$ 462,489.21</b>	<b>\$ 18,112,340.63</b>	<b>\$ 6,325,549.33</b>	<b>\$ 947,928.56</b>
Nonspendable: Revolving Cash, Stores, Prepd Exp.		625,859	2,000	-	269,677	-	-	-	-
Restricted: C/O - Entitlements/Local Projects		448,495	-	(0)	4,184,532	-	2,975,023	6,096,533	226,212
Committed:		-	671,738	-	-	1,200	-	-	-
Assigned: C/O - Other/ Textbooks/Equip Rplcmnt		5,296,259	-	-	-	-	-	-	-
G.A.S.B. 16		390,117	-	-	-	-	-	-	-
Reserve for Economic Uncertainties 3.0%		5,713,841	-	-	-	-	-	-	-
Unassigned/Unappropriated Amount		23,879,892	-	-	-	-	-	-	-

Combined Balance Sheet - All Fund Types - October 31, 2014

	Acct Code	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Capital	Fund 41 Special Reserve Building	Fund 56 Debt Service Fund	Fund 73 Foundation Trust Scholarship	Fund 75 Foundation Trust Mem. Scholarship	Total All Funds
<b>ASSETS:</b>								
1. Cash								
a) In County Treasury	9110	\$ 3,817,907.55	\$ 4,463,377.29	\$ 274,918.32	\$ 329,069.17	\$ 55,551.18	\$ 2,332.45	\$ 75,285,256.84
b) Fair Value Adj to Cash in Cnty Tres	9111							-
c) In Revolving Fund	9130							33,140.00
d) with Fiscal Agent	9135							-
e) Collections Awaiting/Clearing	9140-45							45,020.89
2. Investments	9150							-
3. Accounts Receivable	9200							2,815,642.36
4. Due from Other Funds	9310	-						200,000.00
5. Stores Accounts	9320-22							1,006,971.43
6. Prepaid Expenditures	9330							-
7. Other Current Assets	9340							-
<b>Total Assets</b>		<b>\$ 3,817,907.55</b>	<b>\$ 4,463,377.29</b>	<b>\$ 274,918.32</b>	<b>\$ 329,069.17</b>	<b>\$ 55,551.18</b>	<b>\$ 2,332.45</b>	<b>\$ 79,386,031.52</b>
Revenue Budget		\$ 15,269,679.00	\$ 1,368,315.00	\$ 9,771,335.00	\$ 1,273,363.00	\$ 400.00	\$ 15.00	\$ 231,315,404.00
Less: Revenue Received to Date		(6,927.54)	(845.43)	(313.03)	(550,017.59)	(73.40)	(3.50)	(48,551,452.54)
<b>Total Assets</b>		<b>\$ 19,080,659.01</b>	<b>\$ 5,830,846.86</b>	<b>\$ 10,045,940.29</b>	<b>\$ 1,052,414.58</b>	<b>\$ 55,877.78</b>	<b>\$ 2,343.95</b>	<b>\$ 262,149,982.98</b>
<b>LIABILITIES AND FUND BALANCE:</b>								
<b>Liabilities:</b>								
1. Accounts Payable	9509-10	\$ -						\$ 1,528,879.68
2. Holding Accounts - Benefits	9511-18	17.36						3,785,073.15
3. Federal Tax Holding	9542							-
4. Use Tax Liability	9550							5,874.82
5. Other Current Liabilities	9551-70							2,027.00
6. Deferred Payroll	9577							1,025,178.02
7. Due to Other Funds/Current Loans	9610-40							200,000.00
8. Deferred Revenue	9650							-
<b>Total Liabilities</b>		<b>\$ 17.36</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 6,547,032.67</b>
Expense Budget		\$ 18,262,801.00	\$ 1,701,690.00	\$ -	\$ 1,270,863.00	\$ 20,327.00	\$ -	\$ 244,492,449.00
Less: Expenditures to Date		(12,006.28)	(256,010.91)		(1,230,017.50)	(3,500.00)		(55,984,795.08)
<b>Total Liabilities</b>		<b>\$ 18,250,812.08</b>	<b>\$ 1,445,679.09</b>	<b>\$ -</b>	<b>\$ 40,845.50</b>	<b>\$ 16,827.00</b>	<b>\$ -</b>	<b>\$ 195,054,686.59</b>
Adjustment for Restatements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Projected Ending Balance</b>		<b>\$ 829,846.93</b>	<b>\$ 4,385,167.77</b>	<b>\$ 10,045,940.29</b>	<b>\$ 1,011,569.08</b>	<b>\$ 39,050.78</b>	<b>\$ 2,343.95</b>	<b>\$ 67,095,296.39</b>
<b>Total Liabilities and Fund Balance</b>		<b>\$ 19,080,659.01</b>	<b>\$ 5,830,846.86</b>	<b>\$ 10,045,940.29</b>	<b>\$ 1,052,414.58</b>	<b>\$ 55,877.78</b>	<b>\$ 2,343.95</b>	<b>\$ 262,149,982.98</b>
Nonspendable: Revolving Cash, Stores, Prepd Exp.		-	-	-	-	-	-	897,536
Restricted: C/O - Entitlements/Local Projects		829,847	4,385,168	10,045,940	1,011,569	39,051	2,344	30,244,712
Committed:		-	-	-	-	-	-	672,938
Assigned: C/O - Other/ Textbooks/Equip Rplcmnt		-	-	-	-	-	-	5,296,259
G.A.S.B. 16		-	-	-	-	-	-	390,117
Reserve for Economic Uncertainties 3.0%		-	-	-	-	-	-	5,713,841
Unassigned/Unappropriated Amount		-	-	-	-	-	-	23,879,892

G = General Ledger Data; S = Supplemental Data

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

2014-15 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	148,024,937.00	152,366,073.00	36,828,439.81	152,366,073.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,276,038.00	3,338,848.00	83,810.49	3,338,848.00	0.00	0.0%
4) Other Local Revenue		8600-8799	904,825.00	954,281.00	192,280.86	954,261.00	0.00	0.0%
5) TOTAL, REVENUES			152,205,800.00	156,659,182.00	37,084,511.16	156,659,182.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	65,132,253.00	67,110,294.00	17,390,274.30	67,110,294.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,284,580.00	17,313,856.00	4,790,318.42	17,313,856.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,016,564.00	33,612,654.00	9,739,227.57	33,612,654.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,022,008.00	7,101,643.00	1,777,021.70	7,101,843.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,521,311.00	8,745,561.00	3,093,760.87	8,745,561.00	0.00	0.0%
6) Capital Outlay		6000-6999	748,000.00	1,020,218.00	635,135.71	1,020,218.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	820,778.00	2,667,429.00	574,964.28	2,667,429.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,268,201.00)	(1,524,184.00)	(3,154.54)	(1,524,184.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			130,279,289.00	136,047,471.00	37,997,548.31	136,047,471.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			21,926,511.00	20,611,711.00	(913,037.15)	20,611,711.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	14,233,150.00	11,733,150.00	600,000.00	11,733,150.00	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	5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
3) Contributions		8980-8999	(13,216,148.00)	(14,126,658.00)	(22.50)	(14,126,658.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,434,298.00)	(25,844,808.00)	(804,437.50)	(25,844,808.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			<b>(5,507,787.00)</b>	<b>(5,233,097.00)</b>	<b>(1,517,474.65)</b>	<b>(5,233,097.00)</b>		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,139,066.15	41,139,066.15		41,139,066.15	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)			41,139,066.15	41,139,066.15		41,139,066.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,139,066.15	41,139,066.15		41,139,066.15		
2) Ending Balance, June 30 (E + F1e)			35,631,279.15	35,905,969.15		35,905,969.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	28,000.00		28,000.00		
Stores		9712	597,859.36	597,859.36		597,859.36		
Prepaid Expenditures		9713	14,350.69	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	5,761,851.72	5,686,376.57		5,686,376.57		
Equipment Replacement - RS 0170	0000	9780	644,829.85					
Technology Infrastructure - RS 0000	0000	9780	2,340,114.42					
Textbooks - RS 0000	0000	9780	1,121,595.00					
Other Resources Carryover	0000	9780	39,514.42					
GASB 6 Va Accrual	0000	9780	390,117.05					
Textbooks - RS 1100	1100	9780	1,225,980.98					
Equipment Replacement - RS 0170	0000	9780		333,076.70		333,076.70		
Technology Infrastructure - RS 0000	0000	9780		2,340,114.42		2,340,114.42		
Textbooks - RS 0000	0000	9780		1,147,573.00		1,147,573.00		
Supplemental & Concentration - RS 0015	0000	9780		210,000.00		210,000.00		
Other Resources Carryover - RS 0150	0000	9780		39,514.42		39,514.42		
GASB 16 Va Accrual	0000	9780		390,117.05		390,117.05		
Textbooks - RS 1100	1100	9780		1,225,980.98		1,225,980.98		
Equipment Replacement - RS 0170	0000	9780				333,076.70		
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		
Textbooks - RS 0000	0000	9780				1,147,573.00		
Supplemental & Concentration - RS 0015	0000	9780				210,000.00		
Other Resources Carryover - RS 0150	0000	9780				39,514.42		
GASB 16 Va Accrual	0000	9780				390,117.05		
Textbooks - RS 1100	1100	9780				1,225,980.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,612,851.00	5,713,841.00		5,713,841.00		
Unassigned/Unappropriated Amount		9790	23,616,266.38	23,879,892.22		23,879,892.22		

2014-15 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	113,033,302.00	112,979,002.00	31,165,648.00	112,979,002.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	17,621,341.00	22,005,871.00	5,463,560.00	22,005,871.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	14,239.21	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	280,216.00	280,216.00	0.00	280,216.00	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	20,801,043.00	20,801,043.00	0.00	20,801,043.00	0.00	0.0%
Unsecured Roll Taxes		8042	742,778.00	742,778.00	426,435.87	742,778.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	36,696.00	36,696.00	0.00	36,696.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,570,443.00)	(3,570,443.00)	0.00	(3,570,443.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	59,471.00	59,471.00	10,382.41	59,471.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>149,004,404.00</b>	<b>153,334,634.00</b>	<b>37,080,265.49</b>	<b>153,334,634.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(979,467.00)	(968,561.00)	(251,825.88)	(968,561.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>148,024,937.00</b>	<b>152,366,073.00</b>	<b>36,828,439.81</b>	<b>152,366,073.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	655,181.00	655,181.00	1,000.00	655,181.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,580,857.00	2,643,667.00	62,810.49	2,643,667.00	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	40,000.00	40,000.00	0.00	40,000.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>3,276,038.00</b>	<b>3,338,848.00</b>	<b>63,810.49</b>	<b>3,338,848.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies								
		8631	2,000.00	2,000.00	1,250.90	2,000.00	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	30,000.00	30,000.00	13,744.97	30,000.00	0.00	0.0%
Interest								
		8660	140,000.00	140,000.00	37,742.20	140,000.00	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	317,664.00	317,664.00	7,140.03	317,664.00	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	415,161.00	464,597.00	132,382.76	464,597.00	0.00	0.0%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791						
From County Offices								
	6500	8792						
From JPAs								
	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791						
From County Offices								
	6360	8792						
From JPAs								
	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>904,825.00</b>	<b>954,261.00</b>	<b>192,260.86</b>	<b>954,261.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>152,205,800.00</b>	<b>156,659,182.00</b>	<b>37,084,511.16</b>	<b>156,659,182.00</b>	<b>0.00</b>	<b>0.0%</b>

2014-15 First Interim  
General Fund  
Unrestricted (Resources 0000-1999)  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	51,465,033.00	53,710,287.00	13,472,748.50	53,710,287.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,744,731.00	3,654,777.00	1,010,263.52	3,654,777.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,713,670.00	7,278,127.00	2,271,507.29	7,278,127.00	0.00	0.0%
Other Certificated Salaries		1900	2,208,819.00	2,467,103.00	835,754.99	2,467,103.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>65,132,253.00</b>	<b>67,110,294.00</b>	<b>17,390,274.30</b>	<b>67,110,294.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	638,607.00	666,319.00	74,050.17	666,319.00	0.00	0.0%
Classified Support Salaries		2200	6,939,229.00	7,435,064.00	2,152,962.58	7,435,064.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	855,555.00	1,098,552.00	332,467.40	1,098,552.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,506,812.00	6,641,697.00	1,906,421.38	6,641,697.00	0.00	0.0%
Other Classified Salaries		2900	1,344,377.00	1,472,224.00	324,416.89	1,472,224.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>16,284,580.00</b>	<b>17,313,858.00</b>	<b>4,790,318.42</b>	<b>17,313,858.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	6,122,897.00	5,879,290.00	1,516,349.05	5,879,290.00	0.00	0.0%
PERS		3201-3202	1,762,947.00	1,919,595.00	521,504.42	1,919,595.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,221,027.00	2,363,412.00	602,681.95	2,363,412.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,100,611.00	19,767,874.00	5,850,689.85	19,767,874.00	0.00	0.0%
Unemployment Insurance		3501-3502	43,505.00	62,219.00	12,549.69	62,219.00	0.00	0.0%
Workers' Compensation		3601-3602	1,482,576.00	1,483,864.00	378,983.19	1,483,664.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,848,625.00	1,694,067.00	449,522.42	1,694,067.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	434,376.00	442,533.00	406,947.00	442,533.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>34,018,564.00</b>	<b>33,612,654.00</b>	<b>9,739,227.57</b>	<b>33,612,654.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,446,752.00	1,799,344.00	558,044.19	1,799,344.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	611.00	0.00	611.00	0.00	0.0%
Materials and Supplies		4300	4,196,601.00	4,718,420.00	1,070,837.80	4,716,420.00	0.00	0.0%
Noncapitalized Equipment		4400	378,653.00	585,268.00	148,139.71	585,268.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,022,006.00</b>	<b>7,101,643.00</b>	<b>1,777,021.70</b>	<b>7,101,643.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	257,313.00	294,993.00	67,666.57	294,993.00	0.00	0.0%
Dues and Memberships		5300	33,518.00	40,604.00	27,776.20	40,604.00	0.00	0.0%
Insurance		5400-5450	850,808.00	850,808.00	771,295.37	850,808.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,030,808.00	3,115,101.00	1,009,341.38	3,115,101.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,155,377.00	1,206,939.00	289,328.05	1,308,939.00	0.00	0.0%
Transfers of Direct Costs		5710	(221,493.00)	(597,286.00)	(131,798.56)	(597,286.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,387.00)	(80,887.00)	(18,355.90)	(80,887.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,273,252.00	3,581,464.00	963,291.39	3,581,464.00	0.00	0.0%
Communications		5900	222,115.00	233,825.00	115,212.37	233,825.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>8,521,311.00</b>	<b>8,745,561.00</b>	<b>3,093,760.87</b>	<b>8,745,561.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,000.00	5,669.00	0.00	5,669.00	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	40,000.00	80,409.00	5,194.77	60,409.00	0.00	0.0%
Equipment Replacement		6500	700,000.00	954,120.00	829,940.94	954,120.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>748,000.00</b>	<b>1,020,218.00</b>	<b>835,135.71</b>	<b>1,020,218.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	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	1,846,653.00	370,098.00	1,846,653.00	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	183,809.00	183,809.00	28,797.51	183,809.00	0.00	0.0%
Other Debt Service - Principal		7439	616,967.00	616,967.00	176,070.77	616,967.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>820,776.00</b>	<b>2,667,429.00</b>	<b>574,964.28</b>	<b>2,667,429.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(710,751.00)	(950,475.00)	(2,773.00)	(950,475.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(555,450.00)	(573,709.00)	(381.54)	(573,709.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,266,201.00)</b>	<b>(1,524,184.00)</b>	<b>(3,154.54)</b>	<b>(1,524,184.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>130,279,289.00</b>	<b>136,047,471.00</b>	<b>37,997,548.31</b>	<b>138,047,471.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	13,633,150.00	11,133,150.00	0.00	11,133,150.00	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	800,000.00	800,000.00	600,000.00	600,000.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>14,233,150.00</b>	<b>11,733,150.00</b>	<b>600,000.00</b>	<b>11,733,150.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>4,415.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(13,216,148.00)	(14,126,658.00)	(22.50)	(14,126,658.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(13,216,148.00)</b>	<b>(14,126,658.00)</b>	<b>(22.50)</b>	<b>(14,126,658.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(27,434,298.00)</b>	<b>(25,844,808.00)</b>	<b>(604,437.50)</b>	<b>(25,844,808.00)</b>	<b>0.00</b>	<b>0.0%</b>

2014-15 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,755,061.00	15,865,495.00	2,800,283.07	15,865,495.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,082,301.00	3,767,831.00	1,542,732.31	3,767,831.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,389,820.00	4,815,968.00	1,188,319.80	4,815,968.00	0.00	0.0%
5) TOTAL REVENUES			19,226,982.00	24,449,294.00	5,511,334.98	24,449,294.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,005,181.00	10,467,904.00	2,593,570.76	10,467,904.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,020,449.00	4,619,236.00	1,292,353.08	4,619,236.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,429,379.00	6,430,935.00	1,784,820.37	6,430,935.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,986,343.00	9,021,780.00	1,306,804.65	9,021,780.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,379,248.00	7,578,408.00	1,460,444.90	7,578,408.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,461.00	1,867,595.00	1,078,816.21	1,867,595.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	611,087.00	479,187.00	96,796.81	479,187.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	710,751.00	950,475.00	2,773.00	950,475.00	0.00	0.0%
9) TOTAL EXPENDITURES			31,182,899.00	41,415,520.00	9,616,179.78	41,415,520.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(11,955,917.00)	(16,966,226.00)	(4,104,844.80)	(16,966,226.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	35,585.00	0.00	35,585.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	13,216,148.00	14,126,658.00	22.50	14,126,658.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			11,955,917.00	12,902,012.00	(1,260,208.50)	12,902,012.00		

2014-15 First Interim  
General Fund  
Restricted (Resources 2000-9999)  
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% DIFF (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(4,064,214.00)	(5,365,053.30)	(4,064,214.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,512,708.76	4,512,708.76		4,512,708.76	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)			4,512,708.76	4,512,708.76		4,512,708.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,512,708.76	4,512,708.76		4,512,708.76		
2) Ending Balance, June 30 (E + F1e)			4,512,708.76	448,494.76		448,494.76		
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			4,512,708.76	448,496.18		448,496.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	(1.42)		(1.42)		

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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less. Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,183,488.00	1,183,488.00	0.00	1,183,488.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	268.00	267.64	268.00	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	6,635,985.00	8,559,321.00	1,802,849.83	8,559,321.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	929,637.00	1,689,192.00	391,516.83	1,689,192.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	484,183.00	823,417.00	158,490.47	823,417.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	2,259,875.00	3,045,893.00	635,593.71	3,045,893.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	201,883.00	233,854.00	(22.50)	233,854.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	270,062.00	0.00	270,062.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	11,587.09	60,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,755,061.00</b>	<b>15,865,495.00</b>	<b>2,800,283.07</b>	<b>15,865,495.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	614,480.00	665,760.00	71,269.94	665,760.00	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	1,780,312.00	1,780,312.00	1,157,202.80	1,780,312.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	662,400.00	662,400.00	0.00	662,400.00	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	25,099.00	639,359.00	314,259.57	639,359.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>3,082,301.00</b>	<b>3,767,831.00</b>	<b>1,542,732.31</b>	<b>3,767,831.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Co) B & D (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	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	594,201.00	584,983.00	0.00	584,983.00	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	0.00	506,963.00	113,399.93	506,963.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,795,419.00	3,724,022.00	1,054,919.67	3,724,022.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,389,620.00</b>	<b>4,815,968.00</b>	<b>1,168,319.60</b>	<b>4,815,968.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>19,226,982.00</b>	<b>24,449,294.00</b>	<b>5,511,334.98</b>	<b>24,449,294.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,163,829.00	7,987,910.00	1,916,678.78	7,987,910.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	629,433.00	726,598.00	216,109.04	726,598.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,045,210.00	1,085,280.00	349,104.64	1,085,280.00	0.00	0.0%
Other Certificated Salaries		1900	1,168,709.00	668,116.00	111,678.30	668,116.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,005,181.00</b>	<b>10,467,904.00</b>	<b>2,593,570.76</b>	<b>10,467,904.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,251,940.00	2,403,584.00	603,112.59	2,403,584.00	0.00	0.0%
Classified Support Salaries		2200	1,350,602.00	1,498,707.00	479,174.80	1,498,707.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	117,431.00	122,131.00	39,143.48	122,131.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	300,476.00	550,756.00	157,121.82	550,756.00	0.00	0.0%
Other Classified Salaries		2900	0.00	44,058.00	13,800.39	44,058.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,020,449.00</b>	<b>4,619,236.00</b>	<b>1,292,353.08</b>	<b>4,619,236.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	926,049.00	863,164.00	214,715.23	863,164.00	0.00	0.0%
PERS		3201-3202	453,713.00	528,954.00	141,263.34	528,954.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	470,900.00	530,496.00	137,511.16	530,496.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,991,810.00	3,936,576.00	1,141,997.83	3,936,576.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,884.00	7,380.00	1,884.84	7,380.00	0.00	0.0%
Workers' Compensation		3601-3602	255,265.00	259,323.00	66,230.86	259,323.00	0.00	0.0%
OPEB, Allocated		3701-3702	318,110.00	296,457.00	78,147.40	296,457.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,648.00	8,585.00	2,869.71	8,585.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,429,379.00</b>	<b>6,430,935.00</b>	<b>1,784,620.37</b>	<b>6,430,935.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	482,990.00	691,486.00	588,906.06	691,486.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	210,303.00	7,248.01	210,303.00	0.00	0.0%
Materials and Supplies		4300	4,488,353.00	7,168,569.00	462,665.96	7,168,569.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	951,402.00	247,884.82	951,402.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,996,343.00</b>	<b>9,021,780.00</b>	<b>1,306,804.65</b>	<b>9,021,780.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,521,048.00	4,700,147.00	851,621.69	4,700,147.00	0.00	0.0%
Travel and Conferences		5200	9,261.00	765,490.00	64,133.82	765,490.00	0.00	0.0%
Dues and Memberships		5300	500.00	3,905.00	460.00	3,905.00	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	48.00	0.00	48.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,500.00	316,888.00	104,694.33	316,888.00	0.00	0.0%
Transfers of Direct Costs		5710	221,493.00	597,286.00	131,796.56	597,286.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,739.00)	(21,739.00)	(4,001.05)	(21,739.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	383,185.00	1,163,304.00	307,502.90	1,163,304.00	0.00	0.0%
Communications		5900	0.00	53,079.00	4,236.85	53,079.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,379,248.00</b>	<b>7,578,408.00</b>	<b>1,460,444.90</b>	<b>7,578,408.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	354.00	0.00	354.00	0.00	0.0%
Land Improvements		6170	13,525.00	2,509.00	0.00	2,509.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	18,936.00	242,017.00	72,982.00	242,017.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	1,504,591.00	928,550.50	1,504,591.00	0.00	0.0%
Equipment Replacement		6500	0.00	118,124.00	77,283.71	118,124.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>30,461.00</b>	<b>1,867,595.00</b>	<b>1,078,816.21</b>	<b>1,867,595.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	611,087.00	479,187.00	98,796.81	479,187.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues to Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments to Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments to Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>611,087.00</b>	<b>479,187.00</b>	<b>98,796.81</b>	<b>479,187.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	710,751.00	950,475.00	2,773.00	950,475.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>710,751.00</b>	<b>950,475.00</b>	<b>2,773.00</b>	<b>950,475.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>31,182,899.00</b>	<b>41,415,520.00</b>	<b>9,816,179.78</b>	<b>41,415,520.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,260,231.00</b>	<b>1,260,231.00</b>	<b>1,260,231.00</b>	<b>1,260,231.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Bulkings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	35,585.00	0.00	35,585.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>35,585.00</b>	<b>0.00</b>	<b>35,585.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	13,216,148.00	14,126,658.00	22.50	14,126,658.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>13,216,148.00</b>	<b>14,126,658.00</b>	<b>22.50</b>	<b>14,126,658.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>11,955,917.00</b>	<b>12,902,012.00</b>	<b>(1,260,208.50)</b>	<b>12,902,012.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	148,024,937.00	152,366,073.00	36,828,439.81	152,366,073.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,755,061.00	15,865,495.00	2,800,283.07	15,865,495.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,358,339.00	7,106,679.00	1,606,542.80	7,106,679.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,294,445.00	5,770,229.00	1,360,580.46	5,770,229.00	0.00	0.0%
5) TOTAL, REVENUES			171,432,782.00	181,108,476.00	42,595,846.14	181,108,476.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	75,137,434.00	77,578,198.00	19,983,845.06	77,578,198.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,305,029.00	21,933,092.00	6,082,671.50	21,933,092.00	0.00	0.0%
3) Employee Benefits		3000-3999	40,445,943.00	40,043,589.00	11,523,847.94	40,043,589.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,018,349.00	16,123,423.00	3,083,826.35	16,123,423.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,900,559.00	16,323,969.00	4,554,205.77	16,323,969.00	0.00	0.0%
6) Capital Outlay		6000-6999	778,461.00	2,887,813.00	1,713,951.92	2,887,813.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,431,863.00	3,146,616.00	671,761.09	3,146,616.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(555,450.00)	(573,709.00)	(381.54)	(573,709.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			161,462,188.00	177,462,991.00	47,613,728.09	177,462,991.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,970,594.00	3,645,485.00	(5,017,881.95)	3,645,485.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
b) Transfers Out		7600-7629	15,483,381.00	12,993,381.00	1,860,231.00	12,993,381.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	35,585.00	0.00	35,585.00	0.00	0.0%
b) Uses		7630-7699	5,000.00	5,000.00	4,415.00	5,000.00	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			(15,478,381.00)	(12,942,796.00)	(1,864,646.00)	(12,942,796.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(5,507,787.00)	(9,297,311.00)	(6,882,527.95)	(9,297,311.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,851,774.91	45,651,774.91		45,851,774.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,851,774.91	45,651,774.91		45,851,774.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,851,774.91	45,651,774.91		45,851,774.91		
2) Ending Balance, June 30 (E + F1e)			40,143,987.91	36,354,463.91		36,354,463.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	28,000.00		28,000.00		
Stores		9712	597,859.36	597,859.36		597,859.36		
Prepaid Expenditures		9713	14,350.89	0.00		0.00		
All Others		9718	0.00	0.00		0.00		
b) Restricted		9740	4,512,708.76	448,496.18		448,496.18		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,761,951.72	5,686,376.57		5,686,376.57		
Equipment Replacement - RS 0170	0000	9780	644,629.85					
Technology Infrastructure - RS 0000	0000	9780	2,340,114.42					
Textbooks - RS 0000	0000	9780	1,121,595.00					
Other Resources Carryover	0000	9780	39,514.42					
GASB 8 Va Accrual	0000	9780	390,117.05					
Textbooks - RS 1100	1100	9780	1,225,980.98					
Equipment Replacement - RS 0170	0000	9780		333,076.70		333,076.70		
Technology Infrastructure - RS 0000	0000	9780		2,340,114.42		2,340,114.42		
Textbooks - RS 0000	0000	9780		1,147,573.00		1,147,573.00		
Supplemental & Concentration - RS 0015	0000	9780		210,000.00		210,000.00		
Other Resources Carryover - RS 0150	0000	9780		39,514.42		39,514.42		
GASB 16 Va Accrual	0000	9780		390,117.05		390,117.05		
Textbooks - RS 1100	1100	9780		1,225,980.98		1,225,980.98		
Equipment Replacement - RS 0170	0000	9780				333,076.70		
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		
Textbooks - RS 0000	0000	9780				1,147,573.00		
Supplemental & Concentration - RS 0015	0000	9780				210,000.00		
Other Resources Carryover - RS 0150	0000	9780				39,514.42		
GASB 18 Va Accrual	0000	9780				390,117.05		
Textbooks - RS 1100	1100	9780				1,225,980.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,612,851.00	5,713,841.00		5,713,841.00		
Unassigned/Unappropriated Amount		9790	23,618,266.38	23,879,890.80		23,879,890.80		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	113,033,302.00	112,979,002.00	31,165,648.00	112,979,002.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	17,621,341.00	22,005,871.00	5,463,560.00	22,005,871.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	14,239.21	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	280,216.00	280,216.00	0.00	280,216.00	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	20,801,043.00	20,801,043.00	0.00	20,801,043.00	0.00	0.0%
Unsecured Roll Taxes		8042	742,778.00	742,778.00	426,435.67	742,778.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	36,696.00	36,696.00	0.00	36,696.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,570,443.00)	(3,570,443.00)	0.00	(3,570,443.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	59,471.00	59,471.00	10,382.41	59,471.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>149,004,404.00</b>	<b>153,334,634.00</b>	<b>37,080,265.49</b>	<b>153,334,634.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools In Lieu of Property Taxes		8096	(979,467.00)	(988,581.00)	(251,825.68)	(988,581.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>148,024,937.00</b>	<b>152,366,073.00</b>	<b>36,828,439.81</b>	<b>152,366,073.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,183,488.00	1,183,488.00	0.00	1,183,488.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	268.00	267.64	268.00	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	6,635,985.00	8,559,321.00	1,602,849.83	8,559,321.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	929,637.00	1,689,192.00	391,516.83	1,689,192.00	0.00	0.0%

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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	484,183.00	823,417.00	158,490.47	823,417.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	2,259,875.00	3,045,893.00	635,593.71	3,045,893.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	201,893.00	233,854.00	(22.50)	233,854.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	270,062.00	0.00	270,062.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	11,587.09	60,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>11,755,061.00</b>	<b>15,865,495.00</b>	<b>2,800,283.07</b>	<b>15,865,495.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	655,181.00	655,181.00	1,000.00	655,181.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,195,347.00	3,329,427.00	134,080.43	3,329,427.00	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	1,780,312.00	1,780,312.00	1,157,202.80	1,780,312.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	662,400.00	662,400.00	0.00	662,400.00	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	65,089.00	679,359.00	314,250.57	679,359.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>6,358,339.00</b>	<b>7,106,679.00</b>	<b>1,606,542.80</b>	<b>7,106,679.00</b>	<b>0.00</b>	<b>0.0%</b>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,000.00	2,000.00	1,250.90	2,000.00	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	30,000.00	30,000.00	13,744.97	30,000.00	0.00	0.0%
Interest		8660	140,000.00	140,000.00	37,742.20	140,000.00	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	911,865.00	902,647.00	7,140.03	902,647.00	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	415,161.00	971,560.00	245,782.69	971,560.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,795,419.00	3,724,022.00	1,054,919.67	3,724,022.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,294,445.00</b>	<b>5,770,229.00</b>	<b>1,360,580.46</b>	<b>5,770,229.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>171,432,782.00</b>	<b>181,108,476.00</b>	<b>42,595,846.14</b>	<b>181,108,476.00</b>	<b>0.00</b>	<b>0.0%</b>

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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	58,628,862.00	61,698,197.00	15,389,427.28	61,698,197.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,374,164.00	4,381,375.00	1,226,372.56	4,381,375.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,758,880.00	8,363,407.00	2,620,611.93	8,363,407.00	0.00	0.0%
Other Certificated Salaries		1900	3,375,528.00	3,135,219.00	747,433.29	3,135,219.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>75,137,434.00</b>	<b>77,578,198.00</b>	<b>19,983,845.06</b>	<b>77,578,198.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,890,547.00	3,069,903.00	677,162.76	3,069,903.00	0.00	0.0%
Classified Support Salaries		2200	8,289,831.00	8,933,771.00	2,632,137.38	8,933,771.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	972,986.00	1,220,683.00	371,610.88	1,220,683.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,807,288.00	7,192,453.00	2,063,543.20	7,192,453.00	0.00	0.0%
Other Classified Salaries		2900	1,344,377.00	1,516,282.00	338,217.28	1,516,282.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>20,305,029.00</b>	<b>21,933,092.00</b>	<b>6,082,671.50</b>	<b>21,933,092.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,048,946.00	6,742,454.00	1,731,064.28	6,742,454.00	0.00	0.0%
PERS		3201-3202	2,216,660.00	2,448,549.00	662,787.76	2,448,549.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,691,927.00	2,893,908.00	740,193.11	2,893,908.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,092,421.00	23,704,450.00	6,992,687.68	23,704,450.00	0.00	0.0%
Unemployment Insurance		3501-3502	50,389.00	69,599.00	14,434.53	69,599.00	0.00	0.0%
Workers' Compensation		3601-3602	1,737,841.00	1,742,987.00	445,214.05	1,742,987.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,166,735.00	1,990,524.00	527,669.82	1,990,524.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	441,024.00	451,118.00	409,816.71	451,118.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>40,445,943.00</b>	<b>40,043,589.00</b>	<b>11,523,847.94</b>	<b>40,043,589.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,929,742.00	2,490,830.00	1,146,950.25	2,490,830.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	210,914.00	7,248.01	210,914.00	0.00	0.0%
Materials and Supplies		4300	8,684,954.00	11,885,009.00	1,533,503.76	11,885,009.00	0.00	0.0%
Noncapitalized Equipment		4400	403,653.00	1,536,670.00	386,124.33	1,536,670.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,018,349.00</b>	<b>16,123,423.00</b>	<b>3,083,826.35</b>	<b>16,123,423.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	3,521,048.00	4,700,147.00	851,621.69	4,700,147.00	0.00	0.0%
Travel and Conferences		5200	266,574.00	1,060,483.00	131,802.19	1,060,483.00	0.00	0.0%
Dues and Memberships		5300	34,018.00	44,509.00	28,236.20	44,509.00	0.00	0.0%
Insurance		5400-5450	850,808.00	850,808.00	771,295.37	850,808.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,030,808.00	3,115,149.00	1,009,341.38	3,115,149.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,420,877.00	1,623,826.00	394,028.06	1,623,826.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(102,126.00)	(102,626.00)	(22,356.95)	(102,626.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,656,437.00	4,744,768.00	1,270,794.29	4,744,768.00	0.00	0.0%
Communications		5900	222,115.00	286,904.00	119,449.22	286,904.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,900,559.00</b>	<b>16,323,969.00</b>	<b>4,554,205.77</b>	<b>16,323,969.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	354.00	0.00	354.00	0.00	0.0%
Land Improvements		6170	13,525.00	2,509.00	0.00	2,509.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	24,936.00	247,706.00	72,982.00	247,706.00	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	40,000.00	1,565,000.00	933,745.27	1,565,000.00	0.00	0.0%
Equipment Replacement		6500	700,000.00	1,072,244.00	707,224.65	1,072,244.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>778,461.00</b>	<b>2,887,813.00</b>	<b>1,713,951.92</b>	<b>2,887,813.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	20,000.00	20,000.00	0.00	20,000.00	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	611,087.00	2,325,840.00	466,892.81	2,325,840.00	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								
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	183,809.00	183,809.00	28,797.51	183,809.00	0.00	0.0%
Other Debt Service - Principal		7439	616,967.00	616,987.00	176,070.77	616,967.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,431,863.00</b>	<b>3,146,616.00</b>	<b>671,761.09</b>	<b>3,146,616.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(555,450.00)	(573,709.00)	(381.54)	(573,709.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(555,450.00)</b>	<b>(573,709.00)</b>	<b>(381.54)</b>	<b>(573,709.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>161,462,188.00</b>	<b>177,462,991.00</b>	<b>47,613,728.09</b>	<b>177,462,991.00</b>	<b>0.00</b>	<b>0.0%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>20,000.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>20,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	13,633,150.00	11,133,150.00	0.00	11,133,150.00	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	1,860,231.00	1,860,231.00	1,860,231.00	1,860,231.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>15,493,381.00</b>	<b>12,993,381.00</b>	<b>1,860,231.00</b>	<b>12,993,381.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	35,585.00	0.00	35,585.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>35,585.00</b>	<b>0.00</b>	<b>35,585.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>4,415.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b - c - d + e)			(15,478,381.00)	(12,942,798.00)	(1,864,646.00)	(12,942,798.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	200,303.00	167,798.00	0.00	167,798.00	0.00	0.0%
3) Other State Revenue		8300-8599	48,956.00	48,956.00	2,060.00	48,956.00	0.00	0.0%
4) Other Local Revenue		8600-8799	295,135.00	338,937.00	28,260.40	338,937.00	0.00	0.0%
5) TOTAL, REVENUES			544,394.00	555,691.00	30,320.40	555,691.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	418,229.00	511,501.00	122,019.84	511,501.00	0.00	0.0%
2) Classified Salaries		2000-2999	244,902.00	256,711.00	76,406.11	256,711.00	0.00	0.0%
3) Employee Benefits		3000-3999	217,438.00	254,362.00	69,531.27	254,362.00	0.00	0.0%
4) Books and Supplies		4000-4999	108,813.00	222,381.00	5,352.83	222,381.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	145,826.00	163,732.00	24,031.47	163,732.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,186.00	10,865.00	0.00	10,865.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,144,394.00	1,419,552.00	297,341.52	1,419,552.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(600,000.00)	(863,861.00)	(267,021.12)	(863,861.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	600,000.00	601,035.00	601,034.83	601,035.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		6930-6979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8960-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			600,000.00	601,035.00	601,034.83	601,035.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(262,826.00)	334,013.71	(262,826.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	936,564.23	936,564.23		936,564.23	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)			936,564.23	936,564.23		936,564.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			936,564.23	936,564.23		936,564.23		
2) Ending Balance, June 30 (E + F1e)			936,564.23	673,738.23		673,738.23		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	932,289.68	671,738.68		671,738.68		
d) Assigned								
Other Assignments		9760	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	(0.45)		(0.45)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limli Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	13,514.00	9,645.00	0.00	9,645.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	186,789.00	158,153.00	0.00	158,153.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>200,303.00</b>	<b>167,798.00</b>	<b>0.00</b>	<b>167,798.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	5,515.00	5,515.00	2,060.00	5,515.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	43,441.00	43,441.00	0.00	43,441.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>48,956.00</b>	<b>48,956.00</b>	<b>2,060.00</b>	<b>48,956.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	686.40	3,000.00	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	174,735.00	205,022.00	26,374.00	205,022.00	0.00	0.0%
Interagency Services		8677	31,404.00	32,224.00	0.00	32,224.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,996.00	98,691.00	1,200.00	98,691.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>295,135.00</b>	<b>338,937.00</b>	<b>28,260.40</b>	<b>338,937.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>544,394.00</b>	<b>555,691.00</b>	<b>30,320.40</b>	<b>555,691.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	318,777.00	358,387.00	72,776.40	358,387.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	99,452.00	153,114.00	49,243.44	153,114.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>418,229.00</b>	<b>511,501.00</b>	<b>122,019.84</b>	<b>511,501.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	29,746.00	31,143.00	10,049.34	31,143.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	63,666.00	74,855.00	23,798.00	74,855.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	143,186.00	142,082.00	40,336.31	142,082.00	0.00	0.0%
Other Classified Salaries		2900	8,304.00	8,631.00	2,222.46	8,631.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>244,902.00</b>	<b>256,711.00</b>	<b>76,406.11</b>	<b>256,711.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
SYRS		3101-3102	37,206.00	40,010.00	9,346.41	40,010.00	0.00	0.0%
PERS		3201-3202	26,700.00	29,400.00	8,800.41	29,400.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,695.00	28,697.00	8,395.84	28,697.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	99,372.00	128,188.00	35,431.60	128,188.00	0.00	0.0%
Unemployment Insurance		3501-3502	331.00	369.00	98.13	369.00	0.00	0.0%
Workers' Compensation		3601-3602	12,080.00	12,980.00	3,447.98	12,980.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,054.00	14,718.00	4,008.92	14,718.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>217,438.00</b>	<b>254,362.00</b>	<b>69,531.27</b>	<b>254,362.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	3,085.00	0.00	3,085.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	106,071.00	212,904.00	5,352.83	212,904.00	0.00	0.0%
Noncapitalized Equipment		4400	2,742.00	6,392.00	0.00	6,392.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>108,813.00</b>	<b>222,381.00</b>	<b>5,352.83</b>	<b>222,381.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,375.00	7,300.00	0.00	7,300.00	0.00	0.0%
Dues and Memberships		5300	1,606.00	1,855.00	1,855.00	1,855.00	0.00	0.0%
Insurance		5400-5450	2,512.00	2,512.00	2,458.41	2,512.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	27,000.00	5,185.31	27,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	5,200.00	775.35	5,200.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	6,545.00	7,045.00	1,978.38	7,045.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,438.00	110,670.00	11,779.02	110,670.00	0.00	0.0%
Communications		5900	2,150.00	2,150.00	0.00	2,150.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>145,826.00</b>	<b>183,732.00</b>	<b>24,031.47</b>	<b>183,732.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
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%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	9,186.00	10,865.00	0.00	10,865.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>9,186.00</b>	<b>10,865.00</b>	<b>0.00</b>	<b>10,865.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,144,394.00</b>	<b>1,419,552.00</b>	<b>297,341.52</b>	<b>1,419,552.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers in		8919	800,000.00	601,035.00	601,034.83	601,035.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>800,000.00</b>	<b>601,035.00</b>	<b>601,034.83</b>	<b>601,035.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>600,000.00</b>	<b>601,035.00</b>	<b>601,034.83</b>	<b>601,035.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,423,867.00	1,828,218.00	752,840.00	1,828,218.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,530.00	110,530.00	0.00	110,530.00	0.00	0.0%
5) TOTAL, REVENUES			1,534,397.00	1,938,748.00	752,840.00	1,938,748.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	617,908.00	633,111.00	164,162.86	633,111.00	0.00	0.0%
2) Classified Salaries		2000-2899	328,512.00	399,246.00	118,090.72	399,246.00	0.00	0.0%
3) Employee Benefits		3000-3999	435,639.00	412,659.00	122,682.98	412,659.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,375.00	407,937.00	10,770.56	407,937.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,049.00	44,281.00	3,473.42	44,281.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	63,179.00	79,759.00	381.54	79,759.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,534,397.00	2,010,728.00	419,562.08	2,010,728.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(71,980.00)	333,277.92	(71,980.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers in		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,035.00	1,034.83	1,035.00	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	(1,035.00)	(1,034.83)	(1,035.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(73,015.00)	332,243.09	(73,015.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	73,014.87	73,014.87		73,014.87	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)			73,014.87	73,014.87		73,014.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			73,014.87	73,014.87		73,014.87		
2) Ending Balance, June 30 (E + F1e)			73,014.87	(0.13)		(0.13)		
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			73,014.87	0.04		0.04		
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		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.17)		(0.17)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	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%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	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%
State Preschool	6105	8590	1,423,867.00	1,828,218.00	752,840.00	1,828,218.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,423,867.00</b>	<b>1,828,218.00</b>	<b>752,840.00</b>	<b>1,828,218.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	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								
Child Development Parent Fees		8673	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%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	110,530.00	110,530.00	0.00	110,530.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>110,530.00</b>	<b>110,530.00</b>	<b>0.00</b>	<b>110,530.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,534,397.00</b>	<b>1,938,748.00</b>	<b>752,840.00</b>	<b>1,938,748.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	511,585.00	524,369.00	131,087.36	524,369.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	23,358.00	22,490.00	5,420.59	22,490.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	82,965.00	86,252.00	27,654.92	86,252.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>617,908.00</b>	<b>633,111.00</b>	<b>164,162.88</b>	<b>633,111.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	248,084.00	304,261.00	83,838.16	304,261.00	0.00	0.0%
Classified Support Salaries		2200	16,900.00	19,617.00	6,042.49	19,617.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	28,556.00	36,192.00	9,518.68	36,192.00	0.00	0.0%
Other Classified Salaries		2900	34,972.00	39,176.00	18,693.39	39,176.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>328,512.00</b>	<b>399,246.00</b>	<b>118,090.72</b>	<b>399,246.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	47,720.00	41,986.00	10,500.21	41,986.00	0.00	0.0%
PERS		3201-3202	35,401.00	36,781.00	13,203.82	36,781.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	42,343.00	44,381.00	13,928.96	44,381.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	269,985.00	252,697.00	74,177.46	252,697.00	0.00	0.0%
Unemployment Insurance		3501-3502	473.00	482.00	136.88	482.00	0.00	0.0%
Workers' Compensation		3601-3602	17,323.00	16,917.00	4,805.68	16,917.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,150.00	19,171.00	5,686.22	19,171.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	244.00	244.00	243.75	244.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>435,639.00</b>	<b>412,659.00</b>	<b>122,682.98</b>	<b>412,659.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Materials and Supplies		4300	(5,767.00)	378,795.00	10,559.96	378,795.00	0.00	0.0%
Noncapitalized Equipment		4400	4,142.00	4,142.00	0.00	4,142.00	0.00	0.0%
Food		4700	10,000.00	10,000.00	210.60	10,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>19,375.00</b>	<b>407,937.00</b>	<b>10,770.56</b>	<b>407,937.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,599.00	10,000.00	184.00	10,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	9,200.00	9,200.00	1,716.43	9,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,250.00	24,081.00	1,572.99	24,081.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>36,049.00</b>	<b>44,281.00</b>	<b>3,473.42</b>	<b>44,281.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>33,735.00</b>	<b>33,735.00</b>	<b>0.00</b>	<b>33,735.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	63,179.00	79,759.00	381.54	79,759.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>63,179.00</b>	<b>79,759.00</b>	<b>381.54</b>	<b>79,759.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,534,397.00</b>	<b>2,010,728.00</b>	<b>419,562.08</b>	<b>2,010,728.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	1,035.00	1,034.83	1,035.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>1,035.00</b>	<b>1,034.83</b>	<b>1,035.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>(1,035.00)</b>	<b>(1,034.83)</b>	<b>(1,035.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		6010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,291,299.00	9,291,299.00	1,871,332.10	9,291,299.00	0.00	0.0%
3) Other State Revenue		8300-8599	735,727.00	735,727.00	146,842.28	735,727.00	0.00	0.0%
4) Other Local Revenue		8600-8799	838,782.00	838,782.00	136,834.64	838,782.00	0.00	0.0%
5) TOTAL, REVENUES			10,865,808.00	10,865,808.00	2,155,009.02	10,865,808.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,961,980.00	2,962,609.00	791,424.08	2,962,609.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,648,830.00	1,653,820.00	482,844.72	1,653,820.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,706,447.00	5,706,447.00	1,420,283.52	5,706,447.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	441,868.00	441,868.00	98,549.60	441,868.00	0.00	0.0%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	96,341.10	150,000.00	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	483,085.00	483,085.00	0.00	483,085.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,392,210.00	11,397,829.00	2,889,443.02	11,397,829.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(526,402.00)	(532,021.00)	(734,434.00)	(532,021.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(526,402.00)	(532,021.00)	(734,434.00)	(532,021.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,986,229.56	4,986,229.56		4,986,229.56	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)			4,986,229.56	4,986,229.56		4,986,229.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,986,229.56	4,986,229.56		4,986,229.56		
2) Ending Balance, June 30 (E + F1e)			4,459,827.56	4,454,208.56		4,454,208.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,140.00	3,140.00		3,140.00		
Stores		9712	266,536.59	266,536.59		266,536.59		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,190,150.97	4,184,531.97		4,184,531.97		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	9,291,299.00	9,291,209.00	1,871,332.10	9,291,299.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>9,291,299.00</b>	<b>9,291,209.00</b>	<b>1,871,332.10</b>	<b>9,291,299.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	735,727.00	735,727.00	146,842.28	735,727.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>735,727.00</b>	<b>735,727.00</b>	<b>146,842.28</b>	<b>735,727.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	695,922.00	695,922.00	121,715.25	695,922.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,681.00	19,681.00	2,920.34	19,681.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	123,179.00	123,179.00	12,199.05	123,179.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>838,782.00</b>	<b>838,782.00</b>	<b>136,834.64</b>	<b>838,782.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>10,865,808.00</b>	<b>10,865,808.00</b>	<b>2,155,009.02</b>	<b>10,865,808.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	2,239,362.00	2,225,560.00	584,421.45	2,225,560.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	257,697.00	268,016.00	85,712.76	268,016.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	464,921.00	469,033.00	121,289.87	469,033.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,961,980.00</b>	<b>2,982,609.00</b>	<b>791,424.08</b>	<b>2,982,609.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	252,848.00	263,633.00	79,566.20	263,633.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	215,101.00	218,127.00	58,025.90	218,127.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,054,423.00	1,052,936.00	311,610.01	1,052,936.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,402.00	1,423.00	379.55	1,423.00	0.00	0.0%
Workers' Compensation		3601-3602	51,228.00	50,073.00	13,344.65	50,073.00	0.00	0.0%
OPEB, Allocated		3701-3702	63,826.00	56,741.00	16,282.94	56,741.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,000.00	10,887.00	3,635.47	10,887.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,648,830.00</b>	<b>1,653,820.00</b>	<b>482,844.72</b>	<b>1,653,820.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	381,580.00	381,580.00	102,741.36	381,580.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	10,348.91	100,000.00	0.00	0.0%
Food		4700	5,224,867.00	5,224,867.00	1,307,193.25	5,224,867.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>5,706,447.00</b>	<b>5,706,447.00</b>	<b>1,420,283.52</b>	<b>5,706,447.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (C of B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,817.00	26,817.00	1,966.26	26,817.00	0.00	0.0%
Dues and Memberships		5300	600.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	10,616.00	10,616.00	10,710.69	10,616.00	0.00	0.0%
Operations and Housekeeping Services		5500	101,766.00	101,766.00	23,550.59	101,766.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,731.00	117,731.00	37,204.52	117,731.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	86,381.00	86,381.00	18,662.14	86,381.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5900	85,368.00	85,368.00	6,308.49	85,368.00	0.00	0.0%
Communications		5900	12,589.00	12,589.00	146.91	12,589.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>441,868.00</b>	<b>441,868.00</b>	<b>98,549.60</b>	<b>441,868.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	100,000.00	100,000.00	96,341.10	100,000.00	0.00	0.0%
Equipment Replacement		6500	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>150,000.00</b>	<b>150,000.00</b>	<b>96,341.10</b>	<b>150,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	483,085.00	483,085.00	0.00	483,085.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>483,085.00</b>	<b>483,085.00</b>	<b>0.00</b>	<b>483,085.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>11,392,210.00</b>	<b>11,397,829.00</b>	<b>2,889,443.02</b>	<b>11,397,829.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & C (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8918	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & O) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	182.66	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	182.66	1,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,260,231.00	528,329.00	146,258.18	528,329.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	731,902.00	652,683.78	731,902.00	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			1,260,231.00	1,260,231.00	798,941.96	1,260,231.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,259,231.00)	(1,259,231.00)	(798,759.30)	(1,259,231.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	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			1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	1,000.00	461,471.70	1,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	200.17	200.17		200.17	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			200.17	200.17		200.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			200.17	200.17		200.17		
2) Ending Balance, June 30 (E + F1e)			1,200.17	1,200.17		1,200.17		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,200.17	1,200.17		1,200.17		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	182.66	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		6699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		6799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,000.00</b>	<b>1,000.00</b>	<b>182.66</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,000.00</b>	<b>1,000.00</b>	<b>182.66</b>	<b>1,000.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,260,231.00	512,449.00	130,378.18	512,449.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	15,880.00	15,880.00	15,880.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,260,231.00</b>	<b>528,329.00</b>	<b>146,258.18</b>	<b>528,329.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	204,694.00	150,183.50	204,694.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	527,208.00	502,500.28	527,208.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>731,902.00</b>	<b>652,683.78</b>	<b>731,902.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,260,231.00</b>	<b>1,260,231.00</b>	<b>798,941.96</b>	<b>1,260,231.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,260,231.00</b>	<b>1,260,231.00</b>	<b>1,260,231.00</b>	<b>1,260,231.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>1,260,231.00</b>	<b>1,260,231.00</b>	<b>1,260,231.00</b>	<b>1,260,231.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,250.00	64,250.00	15,526.89	64,250.00	0.00	0.0%
5) TOTAL, REVENUES			64,250.00	64,250.00	15,526.89	64,250.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			64,250.00	64,250.00	15,526.89	64,250.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	15,140,043.00	2,725.00	15,140,043.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	4,438,556.00	0.00	4,438,556.00	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	(10,701,487.00)	(2,725.00)	(10,701,487.00)		

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)	% Off Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE  C + 04 </b>			64,250.00	(10,637,237.00)	12,801.89	(10,637,237.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,612,259.63	13,612,259.63		13,612,259.63	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)			13,612,259.63	13,612,259.63		13,612,259.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,612,259.63	13,612,259.63		13,612,259.63		
2) Ending Balance, June 30 (E + F1e)			13,676,509.63	2,975,022.63		2,975,022.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,676,509.63	2,975,022.63		2,975,022.63		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions//In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	64,250.00	64,250.00	15,526.89	64,250.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>64,250.00</b>	<b>64,250.00</b>	<b>15,526.89</b>	<b>64,250.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>64,250.00</b>	<b>64,250.00</b>	<b>15,526.89</b>	<b>64,250.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	15,140,043.00	2,725.00	15,140,043.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>15,140,043.00</b>	<b>2,725.00</b>	<b>15,140,043.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	4,438,556.00	0.00	4,438,556.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term O&M Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>4,438,556.00</b>	<b>0.00</b>	<b>4,438,556.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>(10,701,487.00)</b>	<b>(2,725.00)</b>	<b>(10,701,487.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,742,917.00	2,742,917.00	582,281.11	2,742,917.00	0.00	0.0%
5) TOTAL, REVENUES			2,742,917.00	2,742,917.00	582,281.11	2,742,917.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	113,782.00	117,706.00	32,715.36	117,706.00	0.00	0.0%
3) Employee Benefits		3000-3999	52,349.00	52,799.00	13,976.53	52,799.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	50.00	0.00	50.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			166,131.00	170,555.00	46,691.89	170,555.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,576,786.00	2,572,362.00	535,589.22	2,572,362.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,290,863.00	1,375,423.00	549,146.00	1,375,423.00	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			(1,290,863.00)	(1,375,423.00)	(549,146.00)	(1,375,423.00)		

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)			1,285,923.00	1,196,939.00	(13,556.78)	1,196,939.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,125,805.22	5,125,805.22		5,125,805.22	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)			5,125,805.22	5,125,805.22		5,125,805.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,125,805.22	5,125,805.22		5,125,805.22		
2) Ending Balance, June 30 (E + F1e)			6,411,728.22	6,322,744.22		6,322,744.22		
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			6,185,516.68	6,098,532.66		6,098,532.66		
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	226,211.56	226,211.56		226,211.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
		8615	0.00	0.00	0.00	0.00	0.00	0.0%
		8616	0.00	0.00	0.00	0.00	0.00	0.0%
		8617	0.00	0.00	0.00	0.00	0.00	0.0%
		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%
		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	721,717.00	721,717.00	42,831.34	721,717.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies								
		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	21,200.00	21,200.00	5,664.86	21,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees								
		8681	2,000,000.00	2,000,000.00	533,984.91	2,000,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,742,917.00</b>	<b>2,742,917.00</b>	<b>582,281.11</b>	<b>2,742,917.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,742,917.00</b>	<b>2,742,917.00</b>	<b>582,281.11</b>	<b>2,742,917.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	30,452.00	31,062.00	5,094.00	31,062.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	59,580.00	61,962.00	19,860.00	61,962.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,750.00	24,682.00	7,761.36	24,682.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>113,782.00</b>	<b>117,706.00</b>	<b>32,715.36</b>	<b>117,706.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,225.00	13,718.00	3,850.92	13,718.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,422.00	8,573.00	2,436.16	8,573.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	25,990.00	25,990.00	6,463.32	25,990.00	0.00	0.0%
Unemployment Insurance		3501-3502	56.00	58.00	15.91	58.00	0.00	0.0%
Workers' Compensation		3601-3602	2,072.00	2,076.00	559.18	2,076.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,584.00	2,384.00	651.04	2,384.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>52,349.00</b>	<b>52,799.00</b>	<b>13,976.53</b>	<b>52,799.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	50.00	0.00	50.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>50.00</b>	<b>0.00</b>	<b>50.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>166,131.00</b>	<b>170,555.00</b>	<b>46,691.89</b>	<b>170,555.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	84,560.00	0.00	84,560.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,290,863.00	1,290,863.00	549,146.00	1,290,863.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>1,290,863.00</b>	<b>1,375,423.00</b>	<b>549,146.00</b>	<b>1,375,423.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>(1,290,863.00)</b>	<b>(1,375,423.00)</b>	<b>(549,146.00)</b>	<b>(1,375,423.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	25,076.00	0.00	25,076.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	4,202.54	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	45,076.00	4,202.54	45,076.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,477.00	37,878.00	1,132.00	37,878.00	0.00	0.0%
3) Employee Benefits		3000-3999	24,450.00	17,987.00	870.56	17,987.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	90,237.00	8,313.72	90,237.00	0.00	0.0%
8) Capital Outlay		6000-6999	0.00	18,116,699.00	1,890.00	18,116,699.00	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			73,927.00	18,262,801.00	12,006.28	18,262,801.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(53,927.00)	(18,217,725.00)	(7,803.74)	(18,217,725.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	15,224,603.00	2,725.00	15,224,603.00	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	15,224,603.00	2,725.00	15,224,603.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(53,927.00)	(2,993,122.00)	(5,078.74)	(2,993,122.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,822,968.93	3,822,968.93		3,822,968.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,822,968.93	3,822,968.93		3,822,968.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,822,968.93	3,822,968.93		3,822,968.93		
2) Ending Balance, June 30 (E + F1e)			3,769,041.93	829,846.93		829,846.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,759,746.51	0.51		0.51		
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	1,009,295.42	829,846.42		829,846.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	25,076.00	0.00	25,076.00	0.00	0.0%
Pass-Through Revenues from State Sources		8567	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	25,076.00	0.00	25,076.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	4,202.54	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			20,000.00	20,000.00	4,202.54	20,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			20,000.00	45,076.00	4,202.54	45,076.00		

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)	% Off Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	49,477.00	37,878.00	1,132.00	37,878.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>49,477.00</b>	<b>37,878.00</b>	<b>1,132.00</b>	<b>37,878.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,621.00	4,164.00	133.24	4,164.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,785.00	3,007.00	75.14	3,007.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,995.00	9,152.00	421.92	9,152.00	0.00	0.0%
Unemployment Insurance		3501-3502	25.00	20.00	0.50	20.00	0.00	0.0%
Workers' Compensation		3601-3602	901.00	723.00	17.24	723.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,123.00	921.00	22.52	921.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>24,450.00</b>	<b>17,987.00</b>	<b>670.56</b>	<b>17,987.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	90,237.00	8,313.72	90,237.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>90,237.00</b>	<b>8,313.72</b>	<b>90,237.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	4,596,554.00	1,890.00	4,596,554.00	0.00	0.0%
Land improvements		6170	0.00	126,680.00	0.00	126,680.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	13,329,936.00	0.00	13,329,936.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	63,529.00	0.00	63,529.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>18,116,699.00</b>	<b>1,890.00</b>	<b>18,116,699.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>73,927.00</b>	<b>18,262,801.00</b>	<b>12,006.28</b>	<b>18,262,801.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	15,224,603.00	2,725.00	15,224,603.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>15,224,603.00</b>	<b>2,725.00</b>	<b>15,224,603.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>15,224,603.00</b>	<b>2,725.00</b>	<b>15,224,603.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		6010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		6100-8299	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	6,500.00	6,500.00	1,158.46	8,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	1,158.46	6,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	9,072.00	5,575.77	9,072.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,692,618.00	250,435.14	1,692,618.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	1,701,690.00	256,010.91	1,701,690.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,500.00	(1,695,190.00)	(254,852.45)	(1,695,190.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,633,150.00	11,133,150.00	0.00	11,133,150.00	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			13,633,150.00	11,133,150.00	0.00	11,133,150.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (OECREASE) IN FUND BALANCE (C + D4)</b>			13,639,650.00	9,437,960.00	(254,852.45)	9,437,960.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,993,148.06	4,993,148.06		4,993,148.06	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)			4,993,148.06	4,993,148.06		4,993,148.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,993,148.06	4,993,148.06		4,993,148.06		
2) Ending Balance, June 30 (E + F1e)			18,632,798.06	14,431,108.06		14,431,108.06		
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	18,632,798.06	14,431,108.06		14,431,108.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,500.00	6,500.00	1,158.46	6,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,500.00</b>	<b>6,500.00</b>	<b>1,158.46</b>	<b>6,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6,500.00</b>	<b>6,500.00</b>	<b>1,158.46</b>	<b>6,500.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	9,072.00	5,575.77	9,072.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>9,072.00</b>	<b>5,575.77</b>	<b>9,072.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	87,540.00	44,710.00	87,540.00	0.00	0.0%
Land Improvements		6170	0.00	1,241,185.00	11,342.00	1,241,185.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	353,941.00	189,849.71	353,941.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	9,952.00	4,533.43	9,952.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>1,692,618.00</b>	<b>250,435.14</b>	<b>1,692,618.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>1,701,690.00</b>	<b>256,010.91</b>	<b>1,701,690.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	13,633,150.00	11,133,150.00	0.00	11,133,150.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>13,633,150.00</b>	<b>11,133,150.00</b>	<b>0.00</b>	<b>11,133,150.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>13,633,150.00</b>	<b>11,133,150.00</b>	<b>0.00</b>	<b>11,133,150.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	871.59	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	871.59	2,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1899	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,270,863.00	1,270,863.00	1,230,017.50	1,270,863.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,270,863.00	1,270,863.00	1,230,017.50	1,270,863.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES [A5 - B9]</b>			(1,268,363.00)	(1,268,363.00)	(1,229,145.91)	(1,268,363.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,270,863.00	1,270,863.00	549,146.00	1,270,863.00	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			1,270,863.00	1,270,863.00	549,146.00	1,270,863.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D)</b>			2,500.00	2,500.00	(679,999.91)	2,500.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,009,069.08	1,009,069.08		1,009,069.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,009,069.08	1,009,069.08		1,009,069.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,009,069.08	1,009,069.08		1,009,069.08		
2) Ending Balance, June 30 (E + F1e)			1,011,569.08	1,011,569.08		1,011,569.08		
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			986,068.34	986,068.34		986,068.34		
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	25,500.74	25,500.74		25,500.74		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Interest		866D	2,500.00	2,500.00	871.59	2,500.00	0.00	0.0%
Net Increase (Decrease) In the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,500.00</b>	<b>2,500.00</b>	<b>871.59</b>	<b>2,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,500.00</b>	<b>2,500.00</b>	<b>871.59</b>	<b>2,500.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	795,863.00	400,863.00	360,017.50	400,863.00	0.00	0.0%
Other Debt Service - Principal		7439	475,000.00	870,000.00	870,000.00	870,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,270,863.00</b>	<b>1,270,863.00</b>	<b>1,230,017.50</b>	<b>1,270,863.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>1,270,863.00</b>	<b>1,270,863.00</b>	<b>1,230,017.50</b>	<b>1,270,863.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	1,270,863.00	1,270,863.00	549,146.00	1,270,863.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>1,270,863.00</b>	<b>1,270,863.00</b>	<b>549,146.00</b>	<b>1,270,863.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>1,270,863.00</b>	<b>1,270,863.00</b>	<b>549,146.00</b>	<b>1,270,863.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415.00	415.00	76.90	415.00	0.00	0.0%
5) TOTAL, REVENUES			415.00	415.00	76.90	415.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	20,327.00	3,500.00	20,327.00	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			0.00	20,327.00	3,500.00	20,327.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			415.00	(19,912.00)	(3,423.10)	(19,912.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		6900-6929	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		8830-8979	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		8880-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			415.00	(19,912.00)	(3,423.10)	(19,912.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	61,306.73	61,306.73		61,306.73	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)			61,306.73	61,306.73		61,306.73		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			61,306.73	61,306.73		61,306.73		
2) Ending Net Position, June 30 (E + F1e)			61,721.73	41,394.73		41,394.73		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	59,377.78	39,050.78		39,050.78		
c) Unrestricted Net Position		9790	2,343.95	2,343.95		2,343.95		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	415.00	415.00	76.90	415.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>415.00</b>	<b>415.00</b>	<b>76.90</b>	<b>415.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>415.00</b>	<b>415.00</b>	<b>76.90</b>	<b>415.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	20,327.00	3,500.00	20,327.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>0.00</b>	<b>20,327.00</b>	<b>3,500.00</b>	<b>20,327.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENSES</b>			<b>0.00</b>	<b>20,327.00</b>	<b>3,500.00</b>	<b>20,327.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,675.66	18,806.77	18,806.77	18,806.77	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)	18,675.66	18,806.77	18,806.77	18,806.77	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	18.46	18.46	18.46	18.46	0.00	0%
b. Special Education-Special Day Class	192.42	192.42	192.42	192.42	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	11.28	11.28	11.28	11.28	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)	222.16	222.16	222.16	222.16	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	18,897.82	19,028.93	19,028.93	19,028.93	0.00	0%
7. Adults in Correctional Facilities	18.15	18.15	18.15	18.15	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

		Beginning Balances (Ref Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH			34,147,460.42	47,915,653.89	44,381,093.45	46,761,408.14	43,419,978.43	38,233,495.24	50,376,924.31	44,708,102.12
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		5,565,294.00	5,565,294.00	15,481,090.00	10,017,530.00	10,168,110.18	15,660,577.93	10,168,110.18	10,168,110.18
Property Taxes	8020-8079		0.00	0.00	451,057.48	0.00	0.00	3,174,890.50	0.00	0.00
Miscellaneous Funds	8085-8099		0.00	(88,113.46)	(116,227.94)	(77,484.28)	(89,592.00)	(89,592.00)	(89,592.00)	(89,592.00)
Federal Revenue	8100-8299		499,759.15	1,947,717.83	232,579.00	120,228.09	0.00	2,767,982.00	818,231.00	16,204.00
Other State Revenue	8300-8599		14,259.57	1,159,202.89	0.00	434,090.43	1,200,579.00	1,196,152.00	0.00	0.00
Other Local Revenue	8600-8799		277,116.13	212,958.09	432,096.48	438,495.78	461,415.00	461,415.00	461,415.00	461,415.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	4,448.00	4,448.00	4,448.00	4,448.00
TOTAL RECEIPTS			6,356,429.85	8,826,029.28	16,480,207.03	10,822,820.00	11,844,951.18	28,174,893.43	11,382,612.18	10,560,565.18
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		857,441.79	6,213,326.28	6,383,446.91	6,519,633.08	7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.00
Classified Salaries	2000-2999		831,301.88	1,896,249.01	1,743,407.29	1,811,722.32	1,881,304.00	1,881,304.00	1,881,304.00	1,881,304.00
Employee Benefits	3000-3999		718,307.68	3,655,073.54	3,568,603.06	3,581,813.66	3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00
Books and Supplies	4000-4999		41,329.19	750,229.70	1,349,079.59	943,189.87	1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00
Services	5000-5999		1,135,081.69	519,027.77	1,242,884.49	1,657,211.91	1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00
Capital Outlay	6000-6599		38,245.00	59,774.29	1,091,615.28	524,316.80	146,734.00	146,734.00	146,734.00	146,734.00
Other Outgo	7000-7499		188,523.14	86,989.00	221,269.14	215,374.27	237,693.00	237,693.00	237,693.00	237,693.00
Interfund Transfers Out	7600-7629		1,860,231.00	0.00	0.00	0.00	1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00
All Other Financing Uses	7630-7699		2,915.00	1,900.00	0.00	0.00	73.00	73.00	73.00	73.00
TOTAL DISBURSEMENTS			5,663,376.43	12,961,259.59	15,800,486.17	15,253,257.91	17,622,891.00	17,622,891.00	17,622,891.00	17,622,891.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury	9111-9199	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	27,227,026.33	24,187,943.98	789,373.53	730,878.10	895,846.34	0.00	0.00	0.00	0.00
Due From Other Funds	9310	135,957.12	(190,561.40)	1,518.52	(100,000.00)	226,000.00	0.00	0.00	0.00	0.00
Stores	9320	597,659.36	25,023.98	21,545.43	(49,579.71)	(21,441.13)	0.00	0.00	0.00	0.00
Prepaid Expenditures	9330	14,350.00	14,350.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			28,093,193.50	24,036,797.20	792,437.48	601,307.39	899,405.21	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	15,898,890.22	10,361,658.42	191,797.59	(898,980.44)	(79,572.99)	(591,456.63)	(591,456.64)	(591,456.63)	(591,456.64)
Due To Other Funds	9610	12,646.48	12,646.48	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640									
Unearned Revenues	9650	587,352.31	587,352.31	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Inflows of Resources	9690									
SUBTOTAL			16,498,879.01	10,961,657.21	191,797.59	(898,980.44)	(79,572.99)	(591,456.63)	(591,456.64)	(591,456.64)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			11,594,314.49	13,075,140.04	600,639.89	1,500,327.83	979,978.20	591,456.63	591,456.64	591,456.63
E. NET INCREASE/DECREASE (B - C + D)			13,793,053.42	(3,534,260.44)	2,380,314.89	(3,341,429.71)	(5,188,483.19)	12,143,429.07	(5,960,622.19)	(6,470,849.18)
F. ENDING CASH (A + E)			47,915,653.89	44,381,093.45	46,761,408.14	43,419,978.43	38,233,495.24	50,376,924.31	44,708,102.12	38,237,252.94
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		38,237,252.94	41,884,879.00	42,434,155.61	37,967,342.86				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		15,669,577.03	10,168,110.18	10,168,110.18	12,008,056.16	4,677,900.00	0.00	134,984,873.00	134,984,873.00
Property Taxes		0.00	5,504,828.30	0.00	3,218,894.71	0.00	0.00	18,349,781.00	18,349,781.00
Miscellaneous Funds		(89,592.00)	(89,592.00)	(89,592.00)	(89,591.32)	0.00	0.00	(908,561.00)	(908,561.00)
Federal Revenue		2,937,426.00	1,531,601.00	2,007,736.00	2,965,029.95	0.00	0.00	15,885,495.00	15,885,495.00
Other State Revenue		1,695,584.00	0.00	12,504.43	465,800.20	819,725.57	0.00	7,108,679.00	7,108,679.00
Other Local Revenue		461,415.00	461,415.00	461,415.00	1,179,743.54	0.00	0.00	5,779,229.00	5,779,229.00
Interfund Transfers In		0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00
All Other Financing Sources		4,448.00	4,448.00	4,448.00	4,448.00	0.00	0.00	35,585.00	35,585.00
TOTAL RECEIPTS		20,678,890.93	17,580,910.48	12,564,621.61	19,883,182.22	4,917,627.57	0.00	181,184,051.00	181,184,051.00
C. DISBURSEMENTS									
Certificated Salaries		7,199,296.00	7,199,296.00	7,199,296.00	7,199,296.90	0.00	(14.98)	77,578,198.00	77,578,198.00
Classified Salaries		1,981,304.00	1,981,304.00	1,981,304.00	1,981,304.00	0.00	(11.50)	21,803,892.00	21,803,892.00
Employee Benefits		3,564,968.00	3,564,968.00	3,564,968.00	3,564,968.00	0.00	(2.94)	40,043,580.00	40,043,580.00
Books and Supplies		1,629,954.00	1,629,954.00	1,629,954.00	1,629,954.00	0.00	(20.35)	16,123,423.00	16,123,423.00
Services		1,471,225.00	1,471,225.00	1,471,225.00	1,471,225.00	0.00	(36.77)	16,323,969.00	16,323,969.00
Capital Outlay		146,734.00	146,734.00	146,734.00	146,734.00	0.00	(10.92)	2,887,813.00	2,887,813.00
Other Outgo		237,893.00	237,893.00	237,893.00	237,893.00	0.00	(18.58)	2,572,907.00	2,572,907.00
Interfund Transfers Out		1,391,644.00	1,391,644.00	1,391,644.00	1,391,644.00	0.00	(2.00)	12,993,381.00	12,993,381.00
All Other Financing Uses		73.00	73.00	73.00	73.00	0.00	1.00	5,000.00	5,000.00
TOTAL DISBURSEMENTS		17,622,891.00	17,622,891.00	17,622,891.00	17,622,890.92	0.00	(130.91)	190,461,372.00	190,461,372.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not in Treasury		9111-9199	0.00	0.00	0.00	28,000.00	0.00	28,000.00	
Accounts Receivable		9200-9299	0.00	0.00	0.00	822,544.38		27,227,026.33	
Due From Other Funds		9310	0.00	0.00	0.00	200,000.00		135,967.12	
Stores		9320	0.00	0.00	0.00	622,301.79		997,859.38	
Prepaid Expenditures		9330	0.00	0.00	0.00	0.00	0.00	14,360.89	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL			0.00	0.00	0.00	1,673,246.17	0.00	28,003,193.00	
Liabilities and Deferred Inflows									
Accounts Payable		9500-9599	(591,456.63)	(591,456.63)	(591,456.64)	(591,456.63)	11,055,500.62	15,898,880.22	
Due To Other Funds		9610	0.00	0.00	0.00	0.00	0.00	12,646.48	
Current Loans		9640						0.00	
Unearned Revenues		9650	0.00	0.00	0.00	0.00	0.00	587,352.31	
Deferred Inflows of Resources		9690						0.00	
SUBTOTAL			(591,456.63)	(591,456.63)	(591,456.64)	(591,456.63)	11,055,500.62	16,498,879.01	
Nonoperating									
Suspend Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS			591,456.63	591,456.63	591,456.64	(9,382,264.46)	(130.09)	11,504,314.49	
E. NET INCREASE/DECREASE (B - C + D)			3,547,429.26	549,475.11	(4,495,812.79)	2,851,747.99	(4,494,626.88)	2,207,029.49	(9,297,311.00)
F. ENDING CASH (A + E)			41,884,879.50	42,434,155.61	37,967,342.86	40,819,090.79			
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								38,354,463.91	

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

Signed: [Signature]  
District Superintendent or Designee

Date: 12/16/14

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 09, 2014

Signed: [Signature]  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Teri Bradshaw

Telephone: (559) 675-4500, ext. 208

Title: Director of Fiscal Services

E-mail: teribradshaw@maderausd.org

**Criteria and Standards Review Summary**

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

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

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

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

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

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

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 5,217,404.00
2. Contracted general administrative positions not paid through payroll
  - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. \_\_\_\_\_
  - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 132,346,951.00

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

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.94%

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

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

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

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

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

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

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

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

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

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,911,778.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,305,276.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	45,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	637,465.64
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	2,504.22
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,902,023.86
9. Carry-Forward Adjustment (Part IV, Line F)	929,915.64
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,831,939.50

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	103,083,548.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,770,196.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,597,872.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,547,038.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	27,538.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,621,187.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	1,425.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	76,000.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	15,541,865.36
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	61,054.78
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,408,687.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,897,234.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,764,744.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	172,398,389.14

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

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18) 5.16%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see [www.cde.ca.gov/fg/ac/ic](http://www.cde.ca.gov/fg/ac/ic))  
(Line A10 divided by Line B18) 5.70%

**Part IV - Carry-forward Adjustment**

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

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

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>8,902,023.86</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>(231,420.55)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.49%) times Part III, Line B18); zero if negative	<u>929,915.64</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.07%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>929,915.64</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>929,915.64</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)
<i>(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)</i>						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8999	152,366,073.00	7.38%	163,908,764.00	7.50%	176,306,467.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8399	3,338,848.00	0.00%	3,338,848.00	0.00%	3,338,848.00
4. Other Local Revenues	8600-8799	954,261.00	-4.48%	911,492.00	0.00%	911,492.00
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(14,126,658.00)	5.14%	(14,852,702.80)	4.14%	(15,467,340.00)
6. Total (Sum lines A1 thru A5c)		142,552,924.00	7.36%	153,326,401.20	7.68%	165,109,467.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				67,110,294.00		72,826,690.17
b. Step & Column Adjustment				1,096,654.41		1,092,400.35
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,709,741.76		1,444,856.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	67,110,294.00	8.52%	72,826,690.17	5.48%	75,363,946.52
2. Classified Salaries						
a. Base Salaries				17,313,856.00		18,311,428.08
b. Step & Column Adjustment				259,707.84		274,671.42
c. Cost-of-Living Adjustment						
d. Other Adjustments				737,864.24		692,554.24
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,313,856.00	5.76%	18,311,428.08	5.28%	19,279,653.74
3. Employee Benefits	3000-3999	33,612,654.00	10.98%	37,304,074.82	12.85%	42,096,262.29
4. Books and Supplies	4000-4999	7,101,643.00	-9.10%	6,455,042.00	0.00%	6,455,042.00
5. Services and Other Operating Expenditures	5000-5999	8,745,561.00	-2.09%	8,563,143.72	1.32%	8,676,107.72
6. Capital Outlay	6000-6999	1,020,218.00	0.00%	1,020,218.00	0.00%	1,020,218.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,667,429.00	11.01%	2,961,013.00	10.29%	3,263,706.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,524,184.00)	-1.31%	(1,504,184.00)	0.00%	(1,504,184.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,733,150.00	-34.08%	7,734,288.00	-11.64%	6,834,288.00
b. Other Uses	7630-7699	5,000.00	-100.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		147,285,621.00	3.98%	153,671,713.79	5.09%	161,486,340.37
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(5,233,097.00)		(245,312.59)		3,623,326.73
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		41,139,066.15		35,905,969.15		35,560,656.36
2. Ending Fund Balance (Sum lines C and D1)		35,905,969.15		35,560,656.36		39,183,983.29
<b>3. Components of Ending Fund Balance (Form 011)</b>						
a. Nonspendable	9110-9119	623,839.36		623,839.36		623,839.36
b. Restricted	9140					
c. Committed						
1. Stabilization Arrangements	9150	0.00				
2. Other Commitments	9160	0.00				
d. Assigned	9180	3,686,376.57		3,333,399.89		7,763,783.47
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9189	3,713,841.00		3,633,828.77		3,888,673.94
2. Unassigned/Unappropriated	9190	23,879,892.22		23,963,669.04		24,905,364.32
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		35,905,969.15		35,560,656.36		39,183,983.29

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Col. C-A/A) (B)	2013-16 Projection (C)	% Change (Col. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,713,841.00		5,635,828.27		3,888,873.94
c. Unassigned/Unappropriated	9790	23,879,893.22		23,969,660.04		24,905,564.52
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is corrected)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>29,593,733.22</b>		<b>29,601,497.31</b>		<b>30,794,438.46</b>

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d: The \$4,709,741.76 represents the new teacher's salaries to reach 34:1 ratio and 4% increase per 2 year settlement agreement. B2d: \$737,864.24 represents 4% increase to classified salaries per 2 year settlement agreement.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2013-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Error projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	13,852,495.00	-21.04%	12,327,888.00	0.00%	12,327,888.00
3. Other State Revenues	8300-8399	3,767,831.00	-33.88%	2,491,171.00	0.00%	2,491,171.00
4. Other Local Revenues	8600-8799	4,815,958.00	-10.33%	4,318,427.48	0.00%	4,318,427.48
5. Other Financing Sources						
a. Transfers In	8900-8920	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8970	35,585.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,126,638.00	5.14%	14,852,703.02	4.14%	15,467,340.32
6. Total (Sum lines A1 thru A5c)		38,611,527.00	-11.45%	34,190,189.50	1.80%	34,804,826.70
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,467,004.00		10,211,656.91
b. Step & Column Adjustment				100,700.39		163,110.85
c. Cost-of-Living Adjustment						
d. Other Adjustments				(416,947.48)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,467,004.00	-2.45%	10,211,656.91	1.60%	10,374,767.76
2. Classified Salaries						
a. Base Salaries				4,619,236.00		4,838,497.33
b. Step & Column Adjustment				71,304.89		72,373.46
c. Cost-of-Living Adjustment						
d. Other Adjustments				147,756.44		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,819,236.00	4.75%	4,838,497.33	1.30%	4,911,074.79
3. Employee Benefits	3000-3999	6,430,933.00	4.71%	6,731,786.58	7.45%	7,235,278.01
4. Books and Supplies	4000-4999	9,021,780.00	-54.40%	4,113,555.71	-2.98%	3,991,012.25
5. Services and Other Operating Expenditures	5000-5999	7,378,408.00	-23.62%	5,636,604.00	0.00%	5,636,664.00
6. Capital Outlay	6000-6999	1,867,193.00	-87.03%	241,358.00	0.00%	241,358.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	479,187.00	0.00%	479,187.00	0.00%	479,187.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	930,473.00	-28.98%	675,053.00	0.00%	675,053.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,260,231.00	0.00%	1,260,231.00	0.00%	1,260,231.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		42,673,751.00	-19.88%	34,190,189.51	1.80%	34,804,826.71
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line Admins Use B11)						
		14,964,214.00		(0.01)		(0.01)
<b>D. FUND BALANCE</b>						
1. New Beginning Fund Balance (Form 011, line F1c)		4,512,708.76		448,494.76		448,494.76
2. Ending Fund Balance (Sum lines C and D1)		448,494.76		448,494.75		448,494.74
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	448,495.18		448,494.75		448,494.74
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	(1.42)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D1 must agree with line D2)		448,494.76		448,494.75		448,494.74

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9799					
(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	9799					
3. Total Available Reserves (Sum lines E1g thru E2g)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d, [\$416,947.45] represents QEIA \$662,400 budget removed, program ends in FY 2014-15 and \$245,453 4% increase to certificated salaries per 2 year settlement agreement. B2d, \$147,756.44 represents 4% increase to classified salaries per 2 year settlement agreement.						

Description	Object Codes	Projected Year Total (Form 011) (A)	% Change (Col. C-A/A) (B)	2015-16 Projection (C)	% Change (Col. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E, current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	132,366,073.00	7.58%	163,908,764.00	7.56%	176,306,467.00
2. Federal Revenues	8100-8299	13,865,405.00	-21.04%	12,527,888.00	0.00%	12,527,888.00
3. Other State Revenues	8300-8599	7,106,679.00	-17.36%	5,830,019.00	0.00%	5,830,019.00
4. Other Local Revenues	8600-8799	5,270,229.00	-9.36%	5,229,919.48	0.00%	5,229,919.48
5. Other Financing Sources						
a. Transfers In	8900-8929	20,000.00	0.00%	20,000.00	0.00%	20,000.00
b. Other Sources	8930-8979	35,585.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.22	0.00%	0.22
6. Total (Sum lines A1 thru A5c)		181,164,061.00	3.51%	187,516,590.70	6.61%	199,914,293.70
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				77,578,198.00		83,038,347.08
b. Step & Column Adjustment				1,167,354.80		1,255,311.20
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				4,292,794.28		4,444,856.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,578,198.00	7.04%	83,038,347.08	3.25%	85,738,714.28
2. Classified Salaries						
a. Base Salaries				21,933,092.00		23,149,925.41
b. Step & Column Adjustment				331,212.75		347,248.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				885,620.68		692,554.24
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,933,092.00	5.55%	23,149,925.41	4.49%	24,189,728.53
3. Employee Benefits	3000-3999	40,043,580.00	9.97%	44,037,861.38	12.02%	49,331,541.20
4. Books and Supplies	4000-4999	16,123,423.00	-34.45%	10,568,597.71	-1.18%	10,446,054.25
5. Services and Other Operating Expenditures	5000-5999	16,323,969.00	-13.01%	14,199,807.72	0.80%	14,312,971.72
6. Capital Outlay	6000-6999	2,887,813.00	-56.31%	1,261,776.00	0.00%	1,261,776.00
7. Other Outgo (including Transfers of Indirect Costs)	7100-7299, 7400-7499	3,146,616.00	9.33%	3,440,200.00	8.86%	3,744,893.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(573,708.00)	44.52%	(829,131.00)	0.00%	(829,131.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,993,381.00	-10.78%	8,094,319.00	-10.01%	8,094,539.00
b. Other Uses	7630-7699	5,000.00	-100.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		190,461,372.00	-1.36%	187,861,903.30	4.48%	196,291,066.98
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(8,297,311.00)		(345,312.60)		3,623,226.72
<b>D. FUND BALANCE</b>						
1. Not Beginning Fund Balance (Form 011, line F1c)		45,651,774.91		36,354,463.91		36,009,151.31
2. Ending Fund Balance (Sum lines C and D1)		36,354,463.91		36,009,151.31		39,632,378.03
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	625,859.36		625,859.36		625,859.36
b. Restricted	9740	448,496.18		448,494.75		448,494.74
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	5,686,376.57		5,333,299.89		7,763,785.47
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,713,843.00		5,635,828.27		5,888,673.94
2. Unassigned/Unappropriated	9790	23,879,890.80		23,965,669.04		24,905,564.52
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,354,463.91		36,009,151.31		39,632,378.03

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Col. C-A/A) (B)	2015-16 Projection (C)	% Change (Col. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9130	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9199	5,713,841.00		5,635,878.27		5,888,673.94
c. Unassigned/Unappropriated	9190	23,879,892.22		23,965,669.04		24,905,564.52
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	9792	11.42		0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9130	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9199	0.00		0.00		0.00
c. Unassigned/Unappropriated	9190	0.00		0.00		0.00
<b>3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)</b>		<b>29,593,733.22</b>		<b>29,601,497.31</b>		<b>30,794,338.46</b>
<b>4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)</b>		<b>15.56%</b>		<b>15.70%</b>		<b>15.69%</b>
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 16, 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
<b>2. District ADA</b>						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2; enter projections)						
		18,806.77		18,806.77		18,806.77
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		190,461,372.00		187,861,903.30		196,291,066.98
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)		190,461,372.00		187,861,903.30		196,291,066.98
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,713,841.16		5,635,857.10		5,888,732.01
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)		5,713,841.16		5,635,857.10		5,888,732.01
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	190,461,372.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,897,945.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	27,538.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	2,857,483.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	800,776.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	12,993,381.00
6. All Other Financing Uses	All	9100 9200	7699 7651	5,000.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	584,983.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				17,269,161.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	532,021.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				157,826,287.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				157,826,287.00

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		18,806.77
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		18,806.77
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,391.99
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation), (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	136,874,228.28	7,349.18
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	136,874,228.28	7,349.18
B. Required effort (Line A.2 times 90%)	123,186,805.45	6,614.26
C. Current year expenditures (Line I.G and Line II.D)	157,826,287.00	8,391.99
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

<b>SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)</b>		
<b>Charter School Name/Reason for Adjustment</b>	<b>Expenditure Adjustment</b>	<b>ADA Adjustment</b>
Total charter school adjustments	0.00	0.00
<b>SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)</b>		
<b>Description of Adjustments</b>	<b>Total Expenditures</b>	<b>Expenditures Per ADA</b>
Total adjustments to base expenditures	0.00	0.00

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

201403 000000  
Form 5500

Modena Unified  
Modena County

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8999-8999	Interfund Transfers Out 7688-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5755	Transfers Out 5750	Transfers In 7330	Transfers Out 7330				
000 GENERAL FUND								
Expenditure Detail	0.00	(192,626.00)	0.00	(573,709.00)				
Other Sources/Uses Detail					20,000.00	12,993,081.00		
Fund Reconciliation								
008 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
103 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	7,945.00	0.00	10,895.00	0.00				
Other Sources/Uses Detail					621,035.00	0.00		
Fund Reconciliation								
123 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,200.00	0.00	75,799.00	0.00				
Other Sources/Uses Detail					0.00	1,035.00		
Fund Reconciliation								
133 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	66,381.00	0.00	483,085.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,299,231.00	0.00		
Fund Reconciliation								
151 PURCH TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OULAF								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFIT								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	15,140,043.00		
Fund Reconciliation								
221 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,370,423.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,224,803.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OULAF PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,133,150.00	0.00		
Fund Reconciliation								
451 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 BOND SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
541 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,270,863.00	0.00		
Fund Reconciliation								
571 FOUNDATION HOMEOWNERS FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
601 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9210	Due To Other Funds 9610
	Transfers In \$750	Transfers Out \$758	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
79 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
99 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>100,836.00</b>	<b>100,836.00</b>	<b>0.00</b>	<b>0.00</b>	<b>29,504,882.00</b>	<b>29,505,482.00</b>		

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:

**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)	18,675.66	18,806.77	0.7%	Met
1st Subsequent Year (2015-16)	18,675.66	18,806.77	0.7%	Met
2nd Subsequent Year (2016-17)	18,675.66	18,806.77	0.7%	Met

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

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 38)	First Interim CBEDS/Projected		
Current Year (2014-15)	19,817	19,823	0.0%	Met
1st Subsequent Year (2015-16)	19,817	19,823	0.0%	Met
2nd Subsequent Year (2016-17)	19,817	19,823	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)	18,318	19,318	94.8%
Second Prior Year (2012-13)	18,422	19,333	95.3%
First Prior Year (2013-14)	18,676	19,573	95.4%
		Historical Average Ratio:	95.2%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	18,807	19,823	94.9%	Met
1st Subsequent Year (2015-16)	18,807	19,823	94.9%	Met
2nd Subsequent Year (2016-17)	18,807	19,823	94.9%	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)	149,004,404.00		
1st Subsequent Year (2015-16)	167,388,269.00	164,877,325.00	-1.5%	Met
2nd Subsequent Year (2016-17)	176,142,460.00	177,275,028.00	0.6%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

The LCFF Revenue increased due to the ADA projection increase by 130 @ 94.9% of CBEDS enrollment, the Unduplicated Pupil % increased from 88.04% to 89.77%, and the GAP Funding changing from 28.05% to 29.56%.

**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)	88,150,655.15	102,273,045.61	86.2%
Second Prior Year (2012-13)	90,953,843.70	100,376,749.01	90.6%
First Prior Year (2013-14)	103,620,064.39	118,473,620.30	87.5%
	Historical Average Ratio:		88.1%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.1% to 91.1%	85.1% to 91.1%	85.1% to 91.1%

**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)	118,036,804.00	136,047,471.00	86.8%	Met
1st Subsequent Year (2015-16)	128,442,193.07	145,937,426.79	88.0%	Met
2nd Subsequent Year (2016-17)	136,738,862.55	154,651,952.27	88.4%	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 68)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2014-15)	11,755,061.00	15,865,495.00	35.0%	Yes
1st Subsequent Year (2015-16)	11,755,061.00	12,527,888.00	6.6%	Yes
2nd Subsequent Year (2016-17)	11,755,061.00	12,527,888.00	6.6%	Yes

Explanation:  
(required if Yes)

The Federal Revenue exceeds the percentage range due to the deferred revenue/prior year revenue being budgeted and current year revenue being updated per award letters.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2014-15)	6,358,339.00	7,106,679.00	11.8%	Yes
1st Subsequent Year (2015-16)	6,358,339.00	5,830,019.00	-8.3%	Yes
2nd Subsequent Year (2016-17)	6,358,339.00	5,630,019.00	-8.3%	Yes

Explanation:  
(required if Yes)

The State Revenue exceeds the percentage range in current year due to one time funds being budgeted/carried forward from prior year. The decrease in revenue for the subsequent years is due to one time funds (QEIA, CA Career Pathway).

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2014-15)	5,294,445.00	5,770,229.00	9.0%	Yes
1st Subsequent Year (2015-16)	5,377,944.00	5,229,919.48	-2.8%	No
2nd Subsequent Year (2016-17)	5,377,944.00	5,229,919.48	-2.8%	No

Explanation:  
(required if Yes)

The Local Revenue increase is due to one time funds (grants and donations) being budgeted/carried forward from prior year.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2014-15)	11,018,349.00	16,123,423.00	46.3%	Yes
1st Subsequent Year (2015-16)	10,903,136.00	10,568,597.71	-3.1%	No
2nd Subsequent Year (2016-17)	10,785,653.00	10,446,054.25	-3.1%	No

Explanation:  
(required if Yes)

2014-15 includes carryover, where subsequent years do not include carryover.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2014-15)	12,900,559.00	18,323,969.00	26.5%	Yes
1st Subsequent Year (2015-16)	13,008,980.00	14,199,807.72	9.2%	Yes
2nd Subsequent Year (2016-17)	13,120,003.00	14,312,971.72	9.1%	Yes

Explanation:  
(required if Yes)

The services and other operating expenditures exceed the percentage range due to carryover being budgeted and/or to balance the restricted funding sources until the funds are redistributed.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	23,407,845.00	28,742,403.00	22.8%	Not Met
1st Subsequent Year (2015-16)	23,491,344.00	23,587,826.48	0.4%	Met
2nd Subsequent Year (2016-17)	23,491,344.00	23,587,826.48	0.4%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	23,918,908.00	32,447,392.00	35.7%	Not Met
1st Subsequent Year (2015-16)	23,912,116.00	24,768,405.43	3.6%	Met
2nd Subsequent Year (2016-17)	23,905,656.00	24,759,025.97	3.6%	Met

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

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

- 1a. STANDARD 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)

The Federal Revenue exceeds the percentage range due to the deferred revenue/prior year revenue being budgeted and current year revenue being updated per award letters.

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

The State Revenue exceeds the percentage range in current year due to one time funds being budgeted/carried forward from prior year. The decrease in revenue for the subsequent years is due to one time funds (QEIA, CA Career Pathway).

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

The Local Revenue increase is due to one time funds (grants and donations) being budgeted/carried forward from prior year.

- 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)

2014-15 includes carryover, where subsequent years do not include carryover.

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

The services and other operating expenditures exceed the percentage range due to carryover being budgeted and/or to balance the restricted funding sources until the funds are redistributed.

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	4,618,662.00	5,124,700.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)			

If status is not met, enter an X in the box that best describes why the minimum required contribution was not made:

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

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

**8. CRITERION: Deficit Spending**

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.5%	15.8%	15.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	5.3%	5.2%

**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)	(5,233,097.00)	147,785,621.00	3.5%	Met
1st Subsequent Year (2015-16)	(345,312.59)	153,671,713.79	0.2%	Met
2nd Subsequent Year (2016-17)	3,623,226.73	161,486,240.27	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	36,354,463.91	Met
1st Subsequent Year (2015-16)	36,009,151.31	Met
2nd Subsequent Year (2016-17)	39,632,378.03	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)	40,819,090.79	Met

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

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

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

Explanation:  
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	18,807	18,807	18,807
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	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)	190,461,372.00	187,861,903.30	196,291,066.98
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)	190,461,372.00	187,861,903.30	196,291,066.98
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,713,841.16	5,635,857.10	5,888,732.01
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)	5,713,841.16	5,635,857.10	5,888,732.01

**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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,713,841.00	5,635,828.27	5,888,673.94
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	23,879,892.22	23,965,669.04	24,905,564.52
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)	(1.42)	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)	29,593,731.80	29,601,497.31	30,794,238.46
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.54%	15.76%	15.69%
District's Reserve Standard (Section 10B, Line 7):	5,713,841.16	5,635,857.10	5,888,732.01
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

1b. If Yes, identify the liabilities and how they may impact the budget:

**S2. Use of One-time Revenues for Ongoing Expenditures**

1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since budget adoption by more than five percent?

No

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

**S3. Temporary Interfund Borrowings**

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

No

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(13,216,148.00)	(14,126,658.00)	6.9%	910,510.00	Not Met
1st Subsequent Year (2015-16)	(13,388,910.00)	(14,852,702.80)	10.9%	1,463,792.80	Not Met
2nd Subsequent Year (2016-17)	(13,650,413.00)	(15,467,340.00)	13.3%	1,816,927.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	20,000.00	20,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	20,000.00	20,000.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	20,000.00	20,000.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	15,493,381.00	12,993,361.00	-16.1%	(2,500,000.00)	Not Met
1st Subsequent Year (2015-16)	13,443,546.00	8,994,519.00	-33.1%	(4,449,027.00)	Not Met
2nd Subsequent Year (2016-17)	13,443,546.00	8,094,519.00	-39.8%	(5,349,027.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The contribution from unrestricted funds increased due to 4% salary increases to Special Ed and Restricted Maintenance. And increase in operating expenditures to Restricted Maintenance due to opening Eastin Arcola, Mt. Vista, and Ripperdan schools.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

The transfer out amount decrease to cover salary increases in current year and subsequent years.
--

- 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)




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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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**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?

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	26,570,686.00	27,479,255.00
b. OPEB unfunded actuarial accrued liability (UAAL)	26,570,686.00	27,479,255.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2011	07/01/2013

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	2,916,096.00	2,721,883.00
1st Subsequent Year (2015-16)	2,916,096.00	2,721,883.00
2nd Subsequent Year (2016-17)	2,916,096.00	2,721,883.00
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)	2,271,474.00	2,084,459.00
1st Subsequent Year (2015-16)	2,404,072.00	2,146,993.00
2nd Subsequent Year (2016-17)	2,411,399.00	2,211,403.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	2,271,474.00	2,084,459.00
1st Subsequent Year (2015-16)	2,404,072.00	2,146,993.00
2nd Subsequent Year (2016-17)	2,411,399.00	2,721,883.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	192	162
1st Subsequent Year (2015-16)	192	162
2nd Subsequent Year (2016-17)	192	162

4. Comments:

**S7B. Identification of the District's Unfunded Liability for Self-insurance Programs**

DATA ENTRY: Click the appropriate button(s) for items 1a-1c, as applicable. Budget Adoption data that exist (Form 01CS, Item S7B) will be extracted; otherwise, enter Budget Adoption and First Interim data in items 2-4.

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

4. Comments:

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**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	937.5	990.9	1,018.9	1,046.9

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:

Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	Yes	Yes	Yes

**One Year Agreement**

Total cost of salary settlement			
% change in salary schedule from prior year			

**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)
Yes	Yes	Yes
16,049,395	16,530,877	17,026,803
\$15,288/eligible employee	\$15,747/eligible employee	\$16,219/eligible employee
3.0%	3.0%	3.0%

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

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

--

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

--	--	--

--

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
1,660,604	926,040	939,931
2.8%	1.5%	1.5%

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

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

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

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?   
 If Yes, complete number of FTEs, then skip to section S8C.  
 If No, continue with section S8B.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	533.8	597.6	597.6	597.6

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

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

1b. Are any salary and benefit negotiations still unsettled?   
 If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?   
 If Yes, date of Superintendent and CBO certification:

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

4. Period covered by the agreement: Begin Date:  End Date:

5. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			

**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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
8,630,016	8,888,916	9,155,584
\$15,288/eligible employee	\$15,747/eligible employee	\$16,219/eligible employee
3.0%	3.0%	3.0%

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

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

No		
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If Yes, amount of new costs included in the interim and MYPs  
If Yes, explain the nature of the new costs:

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
152,515	269,490	273,532
0.9%	1.5%	1.5%

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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	120.6	124.0	124.0	124.0

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

**Negotiations Not Settled**

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

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

**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	2,065,858	2,127,834	2,191,669
3. Percent of H&W cost paid by employer	\$15,288/eligible employee	\$15,747/eligible employee	\$16,219/eligible employee
4. Percent projected change in H&W cost over prior year	3.0%	3.0%	3.0%

**Management/Supervisor/Confidential Step and Column Adjustments**

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	136,012	159,874	162,272
3. Percent change in step and column over prior year	1.3%	1.5%	1.5%

**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?	Yes	Yes	Yes
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

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

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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.

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### ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:  
(optional)

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

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First Interim  
2014-15 Original Budget  
Technical Review Checks

Madera Unified

Madera County

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

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

**IMPORT CHECKS**

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
01	6286	0	0000	0000	9740	21,809.87
01	6286	0	0000	0000	9791	21,809.87
01	6286	0	0000	0000	979Z	21,809.87

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6286	0	0000	0000	9740	21,809.87

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	6286	0	0000	0000	9791	21,809.87

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

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

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal

Interfund Transfers Out (objects 7610-7629). PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>OBJECT</u>	<u>VALUE</u>
01	7400	4300	-279.00
Explanation: The \$279 negative balance was covered with 2013-14 Carryover.			
11	0000	4300	-16,892.00
Explanation: The \$16,892 negative balance was covered with 2013-14 Carryover.			
12	9010	4300	-34,881.00
Explanation: The \$34,881 negative balance was covered in First Interim.			

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
12	6105	2700	-3,835.00
Explanation: The \$3,835 negative amount in Fund 12, Resource 6105 is offset by the same positive amount in Resource 9226.			

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.

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

Madera Unified

Madera County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
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### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT	FUND	RESOURCE	VALUE
FD - RS - PY - GO - FN - OB			
01-6286-0-0000-0000-9790	01	6286	-0.13
01-6286-0-0000-0000-9791	01	6286	21,809.87
01-6286-0-0000-0000-979Z	01	6286	-0.13
01-6286-0-1110-1000-4300	01	6286	20,873.00
01-6286-0-1110-7210-7310	01	6286	937.00
Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.			

- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01	6382	0	0000	0000	9740	448,496.00
Explanation: The \$448,496 has been set aside to use in the next three years.						

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01	6286	0	0000	0000	9791	21,809.87
Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.						

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object

7350) must net to zero by function. PASSED

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
12	6105	2700	-3,835.00

Explanation: The \$3,835 negative amount in Fund 12, Resource 6105 is offset by the same positive amount in Resource 9226.

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.

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First Interim  
2014-15 Projected Totals  
Technical Review Checks

Madera Unified

Madera County

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### IMPORT CHECKS

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- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT				FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB	
01	6286	0	0000	0000	9790	-0.13
01	6286	0	0000	0000	9791	21,809.87
01	6286	0	0000	0000	979Z	-0.13
01	6286	0	1110	1000	4300	20,873.00
01	6286	0	1110	7210	7310	937.00

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01	6286	0	0000	0000	9791	6286	9791	21,809.87
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Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

<u>FUND</u>	<u>RESOURCE</u>	<u>FUNCTION</u>	<u>VALUE</u>
12	6105	2700	-3,835.00

Explanation: The \$3,835 negative amount in Fund 12, Resource 6105 is offset by the same positive amount in Resource 9226.

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

PASSEDSUPPLEMENTAL CHECKS

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

PASSED

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

PASSEDEXPORT CHECKS

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

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

Checks Completed.

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First Interim  
2014-15 Actuals to Date  
Technical Review Checks

Madera Unified

Madera County

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

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

### IMPORT CHECKS

- CHECKFUND - (F) - All FUND codes must be valid. PASSED
- CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED
- CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED
- CHECKGOAL - (F) - All GOAL codes must be valid. PASSED
- CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED
- CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED
- CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED
- CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT						FUND	RESOURCE	VALUE
FD	RS	PY	GO	FN	OB			
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01	6286	0	0000	0000	979Z	01	6286	21,809.87

Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.

- CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED
- CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

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Explanation: The \$21,809.87 budget is a result of Carryover from Prior Year.						

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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## GENERAL LEDGER CHECKS

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

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

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zero by fund.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

PASSED

Checks Completed.