



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: March 10, 2015

Subject: Certification of 2014-15 Second 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 Second Interim Report based on estimated 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 Second Interim Report
2014-15 Second Interim Report
2014-15 Local Control Funding Formula for Second Interim
2014-15 Local Control Funding Formula for Second Interim without MCOE ADA
Certified CalPads Form 1.17 Unduplicated FRPM/EL/FY
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 January 31, 2015

2014-15 Second Interim Multi-Year Assumptions

Assumptions:	2013-14 June 30, 2014	2014-15 Second Interim	2015-16 Projected	2016-17 Projected
CBEDS Enrollment	19,573	19,823	20,077	20,077
ADA Projection	18,676	18,820	19,058	19,058
% CBEDS / ADA	95.42%	94.94%	94.93%	94.93%
ADA Increase over Prior Year	253	145	237	237
Unduplicated Enrollment	88.04%	89.77%	89.77%	89.77%
COLA	1.57%	0.85%	1.58%	2.17%
LCFF Target Per ADA	\$10,521.74	\$10,710.26	\$10,876.61	\$11,109.11
Prior Year Funding Floor Per ADA	\$6,396.75	\$6,872.22	\$7,977.35	\$8,910.62
LCFF Gap (Target-Prior Year) Per ADA	\$4,124.99	\$3,838.04	\$2,899.26	\$2,198.49
LCFF Gap Funding %	12.000%	29.150%	32.190%	23.710%
LCFF Gap Funding (Gap * % Gap Funding)	\$495.00	\$1,118.79	\$933.27	\$521.26
Average Funding Per ADA	\$6,891.75	\$7,991.01	\$8,910.62	\$9,431.88
New Classroom Teachers Due to Growth	26.1	33.4	8.4	8.4
Staffing Ratio	TK-3 25:1, 4-12 36:1	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1	TK-3 progress to 24:1, Grades 4-12 35:1
STRS Employer Contribution	8.25%	8.88%	10.73%	12.58%
PERS Employer Contribution	11.44%	11.771%	12.600%	15.000%
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>\$343,560</i>	<i>\$343,560</i>
Transfer to Fund 41 - Building Fund	\$0	\$9,769,835	\$3,092,040	\$3,092,040
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. GONZÁLEZ, SUPERINTENDENT
BUDGET AND FINANCE COMMITTEE

FROM: TERI BRADSHAW, DIRECTOR OF FISCAL SERVICES

RE: THE SECOND INTERIM REPORT AS OF JANUARY 31, 2015

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 Second Interim Report to detail the changes made since the First Interim Budget was presented in December 2014 and to update the overall financial condition of the District.

GENERAL FUND REVENUE BUDGET REVISIONS:

Recapped below are the major changes since the First Interim Budget. The revisions can be attributed to the following: LCFF GAP Funding percent change from 29.56% in First Interim to 29.15% at Second Interim, One Time funds for Mandated Costs/Common Core, Interest Revenue was increased, and other One Time funds were received.

	1st Interim 10/31/2014	Revisions	2nd Interim 1/31/2015
<u>Unrestricted Revenue</u>			
Revenue Limit/LCFF	\$ 1,462,150	\$ (196,927)	\$ 1,265,223
Federal Revenue	\$ -	\$ 58,729	\$ 58,729
Other State Revenue	\$ 62,810	\$ 1,206,481	\$ 1,269,291
Other Local Revenue	\$ 49,436	\$ 526,208	\$ 575,644
Interfund Transfers In	\$ -	\$ -	\$ -
Contributions to Restricted Revenue	\$ (910,510)	\$ (84,483)	\$ (994,993)
	\$ -	\$ -	\$ -
Subtotal Unrestricted Revenue Budget Revisions	\$ 663,886	\$ 1,510,008	\$ 2,173,894

Categorical projects were revised to agree with entitlement letters, project income budgets equal project expense budgets.

	1st Interim 10/31/2014	Revisions	2nd Interim 1/31/2015
<u>Restricted Revenue</u>			
Categorical Projects	\$ 1,958,872	\$ 349,775	\$ 2,308,647
Other Sources/Uses	\$ -	\$ -	\$ -
Contributions from Unrestricted Revenue	\$ 910,510	\$ 84,483	\$ 994,993
Flexibility Transfers	\$ -	\$ -	\$ -
Subtotal Restricted Revenue Budget Revisions	\$ 2,869,382	\$ 434,258	\$ 3,303,640
TOTAL RESTRICTED/UNRESTRICTED REVENUE INCREASE	\$ 3,533,268	\$ 1,944,266	\$ 5,477,534

GENERAL FUND EXPENDITURE BUDGET REVISIONS:

Changes have been made to MUSD budgeted expenditures since the First Interim . 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 increase \$1,234,444, which includes Mandated One Time Funding of \$1,125,527.

	1st Interim 10/31/2014	Revisions	2nd Interim 1/31/2015
<u>Unrestricted Expenses</u>			
Certificated Salaries	\$ 1,978,041	\$ (219,833)	\$ 1,758,208
Classified Salaries	\$ 1,029,276	\$ 117,615	\$ 1,146,891
Benefits	\$ (403,910)	\$ (127,735)	\$ (531,645)
Books & Supplies	\$ 428,037	\$ 1,000,568	\$ 1,428,605
Services & Other Operating Expenses	\$ (68,415)	\$ 244,783	\$ 176,368
Capital Outlay	\$ 272,218	\$ 245,898	\$ 518,116
Other Outgo	\$ 192,324	\$ -	\$ 192,324
Direct Support/Indirect	\$ 17,882	\$ (27,852)	\$ (9,970)
Other Sources/Uses	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ (2,500,000)	\$ 1,000	\$ (2,499,000)
Subtotal	\$ 945,453	\$ 1,234,444	\$ 2,179,897
Adjustments for Restatements	-	-	-
Subtotal Unrestricted Expenditure Budget Revisions	\$ 945,453	\$ 1,234,444	\$ 2,179,897

Restricted categorical projects were revised to agree with entitlement letters. Categorical project expense budgets equal project income budgets.

	1st Interim 10/31/2014	Revisions	2nd Interim 1/31/2015
<u>Restricted Expenses</u>			
Categorical Projects	\$ 2,420,887	\$ 434,258	\$ 2,855,145
	-	-	-
Subtotal Restricted Expenditure Budget Revisions	\$ 2,420,887	\$ 434,258	\$ 2,855,145
		-	
TOTAL RESTRICTED/UNRESTRICTED EXPENDITURE REVISIONS	\$ 3,366,340	\$ 1,668,702	\$ 5,035,042

The total change in fund balance since First Interim was \$275,564 as result of additional revenue and reduction in expenditures.

	1st Interim 10/31/2014	Revisions	2nd Interim 1/31/2015
First Interim Net Increase/Decrease in Fund balance	\$ (9,464,239)	\$ -	\$ (9,464,239)
Net Income and Expense Budgetary Transfers	166,928	275,564	442,492
Second Interim Net Increase/ Decrease in Fund Balance	\$ (9,297,311)	\$ 275,564	\$ (9,021,747)

GENERAL FUND - FUND 01
2014-15 SECOND INTERIM REPORT

RESTRICTED/UNRESTRICTED

	2013-14 2nd Interim 01/31/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14	2014-15 2nd Interim 01/31/15
REVENUES:						
LCFF/Revenue Limit	\$ 128,063,397	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923	\$ 152,366,073	\$ 152,169,146
Federal	14,773,286	11,755,435	11,755,061	14,858,900	15,865,495	15,959,751
Other State	10,683,048	10,945,223	6,358,339	6,372,599	7,106,679	8,566,756
Other Local	5,599,156	6,428,554	5,294,445	5,439,786	5,770,229	6,357,089
TOTAL REVENUES	\$ 159,118,887	\$ 159,109,873	\$ 171,432,782	\$ 177,575,208	\$ 181,108,476	\$ 183,052,742
EXPENDITURES:						
Certificated Salaries	\$ 70,246,007	\$ 69,508,713	\$ 75,137,434	\$ 75,137,434	\$ 77,578,198	\$ 77,577,663
Classified Salaries	18,935,606	19,560,132	20,305,029	20,305,029	21,933,092	22,092,784
Employee Benefits	36,229,355	35,336,667	40,445,943	40,445,943	40,043,589	39,921,667
Books and Supplies	15,918,427	10,410,773	11,018,349	18,817,045	16,123,423	17,064,978
Services/Other Operating	13,635,024	12,622,071	12,900,559	13,315,544	16,323,969	16,727,643
Capital Outlay	721,923	456,247	778,461	1,045,357	2,887,813	3,196,643
Other Outgoing	1,452,972	2,789,152	1,431,863	3,086,192	3,146,616	3,146,616
Direct Support/Indirect Costs	(608,762)	(658,281.52)	(555,450)	(555,893)	(573,709)	(597,301)
TOTAL EXPENDITURES	\$ 156,530,552	\$ 150,025,476	\$ 161,462,188	\$ 171,596,651	\$ 177,462,991	\$ 179,130,693
EXCESS (DEFICIENCY)	\$ 2,588,335	\$ 9,084,396	\$ 9,970,594	\$ 5,978,557	\$ 3,645,485	\$ 3,922,049
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - FN 25	18,935	36,450	20,000	20,000	20,000	20,000
Interfund Transfers Out - FN11, FN13, FN14	(2,751,950)	(1,267,331)	(1,860,231)	(1,860,231)	(1,860,231)	(1,861,231)
Other Sources/Uses	57,639	27,614	(5,000)	30,585	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)	(11,133,150)
Flexibility Transfers	-	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (2,675,376)	\$ (5,283,226)	\$ (15,478,381)	\$ (15,442,796)	\$ (12,942,796)	\$ (12,943,796)
NET INCREASE IN FUND BALANCE	\$ (87,041)	\$ 3,801,170	\$ (5,507,787)	\$ (9,464,239)	\$ (9,297,311)	\$ (9,021,747)
BEGINNING FUND BALANCE, JULY 1	\$ 42,124,726	\$ 42,124,726	\$ 39,082,935	\$ 45,651,775	\$ 45,651,775	\$ 45,651,775
Adjustment of Prior Year Appropriations	-	-	-	-	-	-
Adjustments - Other	-	(274,121)	-	-	-	-
RESTATE FUND BALANCE, JULY 1	\$ 42,124,726	\$ 41,850,605	\$ 39,082,935	\$ 45,651,775	\$ 45,651,775	\$ 45,651,775
ENDING BALANCE, JUNE 30	\$ 42,037,685	\$ 45,651,775	\$ 33,575,148	\$ 36,187,536	\$ 36,354,464	\$ 36,630,028
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable: Stores, Rev Cash, Prepd Exp	\$ 696,931	\$ 640,210	\$ 696,931	\$ 640,210	\$ 625,859	\$ 622,859
Restricted:						
- Carryover, Entitlements	-	4,413,165	-	-	448,495	448,495
- Carryover, Other Local Projects	-	99,544	-	-	-	-
Committed:						
Assigned: Carryover, Other	236,213	536,150	185,869	39,514	39,514	39,514
- Equipment Replacement - RS 0170	935,067	944,630	-	644,630	333,077	333,077
- Technology Infrastructure - RS 0000	2,340,114	2,340,114	2,340,114	2,340,114	2,340,114	2,340,114
- Textbooks - RS 0000 & RS 1100	2,827,288	2,768,536	2,299,233	2,347,576	2,373,554	2,338,623
- Supplemental & Concentration - RS 0015	-	-	-	-	210,000	-
- G.A.S.B. 16 Va Accrual	530,477	390,117	530,477	390,117	390,117	390,117
Unassigned/Unappropriated						
Unassigned/Unappropriated + 3% Reserve	34,471,594	33,519,309	27,522,523	29,785,374	29,593,733	30,117,228
Reserve for Economic Uncertainties: 3%	4,778,755	4,661,296	5,308,817	5,612,851	5,713,841	5,763,902
Unassigned/Unappropriated Amount	29,692,839	28,858,012	22,213,706	24,172,523	23,879,892	24,353,326
% Reserve (Includes 3% Required)	21.64%	21.57%	15.55%	15.92%	15.54%	15.68%

GENERAL FUND - FUND 01
2014-15 SECOND INTERIM REPORT

	2013-14 2nd Interim 01/31/14	2013-14 Actuals 06/30/14	2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14	2014-15 2nd Interim 01/31/15
RESTRICTED/UNRESTRICTED						
LCFF/REVENUE LIMIT:	\$ 128,063,397	\$ 129,980,660	\$ 148,024,937	\$ 150,903,923	\$ 152,366,073	\$ 152,169,146
FEDERAL:						
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,145,562	\$ 1,181,459	\$ 1,183,488	\$ 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	270,062
Title I	8,192,482	6,908,925	6,635,985	8,006,256	8,559,321	8,592,208
Voc & Appl Sec lic (Perkins)	201,893	201,893	201,893	201,893	233,854	233,797
Title II	1,184,745	419,130	929,637	1,695,252	1,689,192	1,689,192
Title III	854,206	714,543	484,183	679,559	823,417	826,114
Title IV - 21st Century Comm Learning Center	2,309,878	1,807,631	2,259,875	2,762,122	2,812,125	2,812,125
Other Federal Income	347,600	100,681	60,000	60,268	294,036	352,765
TOTAL FEDERAL	\$ 14,773,286	\$ 11,755,435	\$ 11,755,061	\$ 14,858,900	\$ 15,865,495	\$ 15,959,751
OTHER STATE:						
Tier III	\$ -	\$ 154,865	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-	-
Mandated Costs	657,181	657,181	655,181	655,181	655,181	1,787,158
Lottery	3,328,764	3,402,918	3,195,347	3,195,347	3,329,427	3,494,771
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	1,780,312
Ag Voc Incentive Grants	37,141	24,681	25,099	39,359	39,359	39,438
California Career Pathway Trust	-	-	-	-	600,000	600,000
Proposition 39 - CA Clean Energy Jobs Act	292,039	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	825,077
Common Core Standards Implementation	3,885,211	3,885,211	-	-	-	-
All Other State Income	40,000	79,306	40,000	40,000	40,000	40,000
TOTAL OTHER STATE	\$ 10,683,048	\$ 10,945,223	\$ 6,358,339	\$ 6,372,599	\$ 7,106,679	\$ 8,566,756
OTHER LOCAL:						
Special Education Interagency	\$ 3,660,165	\$ 3,765,416	\$ 3,795,419	\$ 3,795,419	\$ 3,724,022	\$ 3,724,022
Sales, Leases, and Rentals	21,158	83,024	32,000	32,000	32,000	49,086
Interest	140,000	170,392	140,000	140,000	140,000	290,000
Transportation Fees from Individuals	-	-	-	-	-	-
Interagency Services Between LEA's	1,011,683	1,165,500	911,865	983,871	902,647	902,647
All Other Local Income	766,150	1,244,222	415,161	488,496	971,560	1,391,334
TOTAL OTHER LOCAL	\$ 5,599,156	\$ 6,428,554	\$ 5,294,445	\$ 5,439,786	\$ 5,770,229	\$ 6,357,089
TOTAL REVENUES:	\$ 159,118,887	\$ 159,109,873	\$ 171,432,782	\$ 177,575,208	\$ 181,108,476	\$ 183,052,742
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
TRANSFERS IN	\$ 18,935	\$ 36,450	\$ 20,000	\$ 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)	\$ (11,133,150)
Fr all Funds to SSBF - FN35	-	-	-	-	-	-
Fr GF,SP Reserve FN11, FN13, FN14	(2,751,950)	(1,267,331)	(1,860,231)	(1,860,231)	(1,860,231)	(1,861,231)
Interfund Trnsfrs Out	-	-	-	-	-	-
Total Transfers Out	\$ (2,751,950)	\$ (5,347,290)	\$ (15,493,381)	\$ (15,493,381)	\$ (12,993,381)	\$ (12,994,381)
SOURCES	\$ 66,974	\$ 31,389	\$ -	\$ 35,585	\$ 35,585	\$ 35,585
USES	(9,335)	(3,775)	(5,000)	(5,000)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (2,675,376)	\$ (5,283,226)	\$ (15,478,381)	\$ (15,442,796)	\$ (12,942,796)	\$ (12,943,796)

GENERAL FUND - FUND 01
2014-15 SECOND INTERIM REPORT

UNRESTRICTED

	2013-14 2nd Interim 01/31/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14	2014-15 2nd Interim 01/31/15
REVENUES:							
LCFF/Revenue Limit	\$ 128,063,397	\$ 129,980,660		\$ 148,024,937	\$ 150,903,923	\$ 152,366,073	\$ 152,169,146
Federal	21,645	21,645		-	-	-	58,729
Other State	3,314,798	3,562,220		3,276,038	3,276,038	3,338,848	4,545,329
Other Local	627,872	1,220,868		904,825	904,825	954,261	1,480,469
TOTAL REVENUES	\$ 132,027,712	\$ 134,785,393		\$ 152,205,800	\$ 155,084,786	\$ 156,659,182	\$ 158,253,673
EXPENDITURES:							
Certificated Salaries	\$ 59,114,823	\$ 58,888,789		\$ 65,132,253	\$ 65,132,253	\$ 67,110,294	\$ 66,890,461
Classified Salaries	12,110,092	15,515,325		16,284,580	16,284,580	17,313,856	17,431,471
Employee Benefits	28,182,225	29,215,951		34,016,564	34,016,564	33,612,654	33,484,919
Books and Supplies	5,368,898	6,279,965		6,022,006	6,673,606	7,101,643	8,102,211
Services/Other Operating	7,816,042	7,545,047		8,521,311	8,813,976	8,745,561	8,990,344
Capital Outlay	485,856	213,726		748,000	748,000	1,020,218	1,266,116
Other Outgoing	821,799	2,141,819		820,776	2,475,105	2,667,429	2,667,429
Direct Support/Indirect Costs	(1,377,423)	(1,327,002)		(1,266,201)	(1,542,066)	(1,524,184)	(1,552,036)
TOTAL EXPENDITURES	\$ 112,522,312	\$ 118,473,620		\$ 130,279,289	\$ 132,602,018	\$ 136,047,471	\$ 137,280,915
EXCESS (DEFICIENCY)	\$ 19,505,400	\$ 16,311,772		\$ 21,926,511	\$ 22,482,768	\$ 20,611,711	\$ 20,972,758
OTHER FINANCING SOURCES/USES:							
Interfund Transfers In - Fn 25	\$ 18,935	\$ 36,450		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Interfund Tmsfrs Out - FN11, FN 13, FN14	(2,751,950)	(1,267,331)		(600,000)	(600,000)	(600,000)	(601,000)
Other Sources/Uses	(9,335)	(3,775)		(5,000)	(5,000)	(5,000)	(5,000)
Contributions to Restricted Programs	(15,707,893)	(10,566,499)		(13,216,148)	(13,216,148)	(14,126,658)	(14,211,141)
Interfund Tmsfrs Out - FN40, FN41	-	(4,079,959)		(13,633,150)	(13,633,150)	(11,133,150)	(11,133,150)
Flexibility Transfers	-	-		-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (18,450,243)	\$ (15,881,114)		\$ (27,434,298)	\$ (27,434,298)	\$ (25,844,808)	\$ (25,930,291)
NET INCREASE IN FUND BALANCE	\$ 1,055,157	\$ 430,659		\$ (5,507,787)	\$ (4,951,530)	\$ (5,233,097)	\$ (4,957,533)
BEGINNING FUND BALANCE, JULY 1	\$ 40,594,435	\$ 40,594,435		\$ 39,082,935	\$ 41,139,066	\$ 41,139,066	\$ 41,139,066
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	\$ 41,139,066
ENDING BALANCE, JUNE 30	\$ 41,649,592	\$ 41,139,066		\$ 33,575,148	\$ 36,187,536	\$ 35,905,969	\$ 36,181,533
COMPONENTS OF ENDING FUND BALANCE							
Nonspendable: Stores, Rev Cash, Prepd Exp	308,839	640,210		696,931	640,210	625,859	622,859
Restricted:	-	-		-	-	-	-
- Carryover, Entitlements	-	-		-	-	-	-
- Carryover, Other Local Projects	-	-		-	-	-	-
Committed:							
Assigned: - Carryover, Other	236,213	536,150		185,869	39,514	39,514.42	39,514.42
- Equipment Replacement - RS 0170	935,067	944,630		-	644,630	333,076.70	333,076.85
- Technology Infrastructure - RS 0000	2,340,114	2,340,114		2,340,114	2,340,114	2,340,114.42	2,340,114.42
- Textbooks - RS 0000 & RS 1100	2,827,288	2,768,536		2,299,233	2,347,576	2,373,554.00	2,338,623.00
- Supplemental & Concentration - RS 0015	-	-		-	-	210,000.00	-
- G.A.S.B. 16 Va Accrual	530,477	390,117		530,477	390,117	390,117.05	390,117.05
	-	-		-	-	-	-

GENERAL FUND - FUND 01
2014-15 SECOND INTERIM REPORT

	2013-14 2nd Interim 01/31/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14	2014-15 2nd Interim 01/31/15
UNRESTRICTED							
LCFF/REVENUE LIMIT:	\$ 128,063,397	\$ 129,980,660		\$ 148,024,937	\$ 150,903,923	\$ 152,366,073	\$ 152,169,146
FEDERAL:							
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	21,645		-	-	-	58,729
TOTAL FEDERAL	\$ 21,645	\$ 21,645		\$ -	\$ -	\$ -	\$ 58,729
OTHER STATE:							
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	1,787,158
Lottery	2,617,617	2,670,868		2,580,857	2,580,857	2,643,667	2,718,171
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	40,000
TOTAL OTHER STATE	\$ 3,314,798	\$ 3,562,220		\$ 3,276,038	\$ 3,276,038	\$ 3,338,848	\$ 4,545,329
OTHER LOCAL:							
Special Education Interagency	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	21,158	83,024		32,000	32,000	32,000	49,086
Interest	140,000	170,392		140,000	140,000	140,000	290,000
Transportation Fees from Individuals	-	-		-	-	-	-
Interagency Services Between LEA's	74,610	400,356		317,664	317,664	317,664	317,664
All Other Local Income	392,104	567,095		415,161	415,161	464,597	823,719
TOTAL OTHER LOCAL	\$ 627,872	\$ 1,220,868		\$ 904,825	\$ 904,825	\$ 954,261	\$ 1,480,469
TOTAL REVENUES:	\$ 132,027,712	\$ 134,785,393		\$ 152,205,800	\$ 155,084,786	\$ 156,659,182	\$ 158,253,673
OTHER FINANCING SOURCES/USES							
Interfund Transfers							
TRANSFERS IN	\$ 18,935	\$ 36,450		\$ 20,000	\$ 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)	\$ (11,133,150)
Fr all Funds to SSBF Fund	-	-		-	-	-	-
Fr GF to FN11, FN13, FN14	(2,751,950)	(1,267,331)		(600,000)	(600,000)	(600,000)	(601,000)
Other Transfer - Tuition Payment to MCOE	-	-		-	-	-	-
Total Transfers Out	\$ (2,751,950)	\$ (5,347,290)		\$ (14,233,150)	\$ (14,233,150)	\$ (11,733,150)	\$ (11,734,150)
SOURCES	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
USES	(9,335)	(3,775)		(5,000)	(5,000)	(5,000)	(5,000)
CONTRIBUTIONS TO RESTR PRG	(15,707,893)	(10,566,499)		(13,216,148)	(13,216,148)	(14,126,658)	(14,211,141)
TRANSFERS OF RESTRICTED BALANCES	-	-		-	-	-	-
FLEXIBILITY TRANSFERS	-	-		-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (18,450,243)	\$ (15,881,114)		\$ (27,434,298)	\$ (27,434,298)	\$ (25,844,808)	\$ (25,930,291)

GENERAL FUND - FUND 01
2014-15 SECOND INTERIM REPORT

RESTRICTED

	2013-14 2nd Interim 1/31/2014	2013-14 Actuals 6/30/2014		2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/2014	2014-15 2nd Interim 1/31/2015
REVENUES:							
LCFF/Revenue Limit	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Federal	14,751,641	11,733,790		11,755,061	14,858,900	15,865,495	15,901,022
Other State	7,368,250	7,383,003		3,082,301	3,096,561	3,767,831	4,021,427
Other Local	4,971,284	5,207,686		4,389,620	4,534,961	4,815,968	4,876,620
TOTAL REVENUES	\$ 27,091,175	\$ 24,324,480		\$ 19,226,982	\$ 22,490,422	\$ 24,449,294	\$ 24,799,069
EXPENDITURES:							
Certificated Salaries	\$ 11,131,184	\$ 10,619,924		\$ 10,005,181	\$ 10,005,181	\$ 10,467,904	\$ 10,687,202
Classified Salaries	6,825,514	4,044,808		4,020,449	4,020,449	4,619,236	4,661,313
Employee Benefits	8,047,130	6,120,717		6,429,379	6,429,379	6,430,935	6,436,748
Books and Supplies	10,549,529	4,130,808		4,996,343	12,143,439	9,021,780	8,962,767
Services/Other Operating	5,818,982	5,077,024		4,379,248	4,501,568	7,578,408	7,737,299
Capital Outlay	236,067	242,521		30,461	297,357	1,867,595	1,930,527
Other Outgoing	631,173	647,333		611,087	611,087	479,187	479,187
Direct Support/Indirect Costs	768,661	668,720		710,751	986,173	950,475	954,735
TOTAL EXPENDITURES	\$ 44,008,240	\$ 31,551,856		\$ 31,182,899	\$ 38,994,633	\$ 41,415,520	\$ 41,849,778
EXCESS (DEFICIENCY)	\$ (16,917,065)	\$ (7,227,376)		\$ (11,955,917)	\$ (16,504,211)	\$ (16,966,226)	\$ (17,050,709)
OTHER FINANCING SOURCES/USES:							
Interfund Transfers In - FN25	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Interfund Transfers Out - FN14	-	-		(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)
Other Sources/Uses	66,974	31,389		-	35,585	35,585	35,585
Contributions to Restricted Programs	15,707,893	10,566,499		13,216,148	13,216,148	14,126,658	14,211,141
Transfers of Restricted Balances	-	-		-	-	-	-
Flexibility Transfers	-	-		-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 15,774,867	\$ 10,597,888		\$ 11,955,917	\$ 11,991,502	\$ 12,902,012	\$ 12,986,495
NET INCREASE IN FUND BALANCE	\$ (1,142,198)	\$ 3,370,512		\$ -	\$ (4,512,709)	\$ (4,064,214)	\$ (4,064,214)
BEGINNING FUND BALANCE, JULY 1	\$ 1,530,290	\$ 1,530,290		\$ -	\$ 4,512,709	\$ 4,512,709	\$ 4,512,709
Adjustment of Prior Year Appropriations	-	-		-	-	-	-
Adjustments - Other	-	(388,093)		-	-	-	-
Restated Fund Balance	\$ 1,530,290	\$ 1,142,197		\$ -	\$ 4,512,709	\$ 4,512,709	\$ 4,512,709
ENDING BALANCE, JUNE 30	\$ 388,092	\$ 4,512,709		\$ -	\$ (0)	\$ 448,495	\$ 448,495
COMPONENTS OF ENDING FUND BALANCE							
Nonspendable: Stores, Rev Cash, Prepd Exp	388,092	-		-	-	-	-
Restricted - Grant-Def at Year-End	0	0		-	(0)	0	0
- Carryover, Entitlements	-	4,413,165		-	-	448,495	448,495
- Carryover, Other Local Projects	-	99,544		-	-	-	-
Committed:							
Assigned: - Carryover, Other	-	-		-	-	-	-
- Carryover, Tier III	-	-		-	-	-	-
- Equipment Rplcmnt (Prev FN17)	-	-		-	-	-	-
- Textbooks	-	-		-	-	-	-
- G.A.S.B. 16 Va Accrual	-	-		-	-	-	-
	-	-		-	-	-	-

GENERAL FUND - FUND 01
2014-15 SECOND INTERIM REPORT

	2013-14 2nd Interim 01/31/14	2013-14 Actuals 06/30/14		2014-15 Adopted Budget	2014-15 Modified Budget	2014-15 1st Interim 10/31/14	2014-15 2nd Interim 01/31/15
<u>RESTRICTED</u>							
LCFF/REVENUE LIMIT:	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
FEDERAL:							
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,145,562	\$ 1,181,459		\$ 1,183,488	\$ 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	270,062
Title I - Basic Grant Low Income/Neglect	8,192,482	6,908,925		6,635,985	8,006,256	8,559,321	8,592,208
Voc & Appl Sec lic (Perkins)	201,893	201,893		201,893	201,893	233,854	233,797
Title II - Part A & Part D	1,184,745	419,130		929,637	1,695,252	1,689,192	1,689,192
Title III	854,206	714,543		484,183	679,559	823,417	826,114
Title IV - 21st Century Comm Learning Center	2,309,878	1,807,631		2,259,875	2,762,122	2,812,125	2,812,125
Other Federal Income	325,955	79,036		60,000	60,268	294,036	294,036
TOTAL FEDERAL	\$ 14,751,641	\$ 11,733,790		\$ 11,755,061	\$ 14,858,900	\$ 15,865,495	\$ 15,901,022
OTHER STATE:							
Tier III	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-		-	-	-	-
Mandated Costs	-	-		-	-	-	-
Lottery	711,147	732,050		614,490	614,490	685,760	776,600
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	1,780,312
Ag Voc Incentive Grants	37,141	24,681		25,099	39,359	39,359	39,438
California Career Pathway Trust	-	-		-	-	600,000	600,000
Proposition 39 - CA Clean Energy Jobs Act	292,039	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	825,077
Common Core Standards Implementation	3,885,211	3,885,211		-	-	-	-
All Other State Income	-	-		-	-	-	-
TOTAL OTHER STATE	\$ 7,368,250	\$ 7,383,003		\$ 3,082,301	\$ 3,096,561	\$ 3,767,831	\$ 4,021,427
OTHER LOCAL:							
Special Education Interagency	\$ 3,660,165	\$ 3,765,416		\$ 3,795,419	\$ 3,795,419	\$ 3,724,022	\$ 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	584,983
All Other Local Income	374,046	677,127		-	73,335	506,963	567,615
TOTAL OTHER LOCAL	\$ 4,971,284	\$ 5,207,686		\$ 4,389,620	\$ 4,534,961	\$ 4,815,968	\$ 4,876,620
TOTAL REVENUES:	\$ 27,091,175	\$ 24,324,480		\$ 19,226,982	\$ 22,490,422	\$ 24,449,294	\$ 24,799,069
OTHER FINANCING SOURCES/USES							
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)	(1,260,231)
Interfund Trnsfrs Out	-	-		-	-	-	-
Total Transfers Out	\$ -	\$ -		\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)
SOURCES	\$ 66,974	\$ 31,389		\$ -	\$ 35,585	\$ 35,585	\$ 35,585
USES	-	-		-	-	-	-
CONTRIBUTIONS TO RESTR PRG	15,707,893	10,566,499		13,216,148	13,216,148	14,126,658	14,211,141
TRANSFERS OF RESTRICTED BALANCES	-	-		-	-	-	-
FLEXIBILITY TRANSFERS	-	-		-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 15,774,867	\$ 10,597,888		\$ 11,955,917	\$ 11,991,502	\$ 12,902,012	\$ 12,986,495

LOCAL CONTROL FUNDING FORMULA													Madera Unified													v15.3b2 (released January 7, 2015)													7/19/15																									
CALCULATE LCFF TARGET																																																																
Unduplicated as % of Enrollment																																																																
COLA 1.570% 88.04% 2013-14													COLA 0.850% 89.77% 2014-15													COLA 1.580% 89.77% 2015-16													COLA 2.170% 89.77% 2016-17																									
2 yr average													3 yr average													3 yr average																																						
ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET																																			
Grades TK-3	6,536.67	6,952	724	1,352	1,268	67,298,523	6,542.02	7,012	729	1,390	1,346	68,539,740	6,358.25	7,122	741	1,412	1,367	67,664,269	6,358.25	7,277	757	1,442	1,397	69,135,793	6,358.25	7,277	757	1,442	1,397	69,135,793																																		
Grades 4-6	4,538.14	7,056		1,242	1,166	42,948,744	4,536.28	7,116		1,278	1,237	43,688,719	4,654.41	7,228		1,298	1,257	45,531,955	4,654.41	7,385		1,326	1,284	46,520,959	4,654.41	7,385		1,326	1,284	46,520,959																																		
Grades 7-8	2,807.15	7,266		1,279	1,200	27,357,413	2,882.09	7,328		1,316	1,274	28,584,231	3,009.37	7,444		1,337	1,294	30,319,042	3,009.37	7,605		1,365	1,322	30,974,787	3,009.37	7,605		1,365	1,322	30,974,787																																		
Grades 9-12	5,015.86	8,419	219	1,521	1,427	58,112,909	5,082.16	8,491	221	1,564	1,515	59,923,852	5,257.89	8,625	224	1,589	1,539	62,970,800	5,257.89	8,812	229	1,623	1,572	64,337,101	5,257.89	8,812	229	1,623	1,572	64,337,101																																		
Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																													
NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-																													
TOTAL BASE	18,897.82	140,089,323	5,831,022	25,692,953	24,104,290	195,717,589	19,042.55	142,425,389	5,892,290	26,630,350	25,788,514	200,736,543	19,279.92	146,676,583	5,889,230	27,393,100	26,527,152	206,486,067	19,279.92	149,860,589	6,017,252	27,987,773	27,103,026	210,968,639	19,279.92	149,860,589	6,017,252	27,987,773	27,103,026	210,968,639	19,279.92	149,860,589	6,017,252	27,987,773	27,103,026	210,968,639																												
Targeted Instructional Improvement Block Grant						423,649						423,649						423,649						423,649										423,649																														
Home-to-School Transportation						2,790,442						2,790,442						2,790,442						2,790,442											2,790,442																													
Small School District Bus Replacement Program						-						-						-						-												-																												
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						198,931,680						203,950,634						209,700,158						214,182,730											214,182,730																													
ECONOMIC RECOVERY TARGET PAYMENT													1/8													1/4													3/8													1/2												
CALCULATE LCFF FLOOR																																																																
12-13 Rate 13-14 ADA													12-13 Rate 14-15 ADA													12-13 Rate 15-16 ADA													12-13 Rate 16-17 ADA																									
Current year Funded ADA times Base per ADA 5,223.90 18,897.82 98,720,322													Current year Funded ADA times Other RL per ADA 5,223.90 19,042.55 99,476,377													Current year Funded ADA times Other RL per ADA 5,223.90 19,279.92 100,716,374													Current year Funded ADA times Other RL per ADA 5,223.90 19,279.92 100,716,374																									
Necessary Small School Allowance at 12-13 rates 41.73 18,897.82 -													Necessary Small School Allowance at 12-13 rates 41.73 19,042.55 -													Necessary Small School Allowance at 12-13 rates 41.73 19,279.92 -													Necessary Small School Allowance at 12-13 rates 41.73 19,279.92 -																									
2012-13 Categoricals 21,124,437													2012-13 Categoricals 21,124,437													2012-13 Categoricals 21,124,437													2012-13 Categoricals 21,124,437																									
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA -													2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA -													2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA -													2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA -																									
Less Fair Share Reduction -													Less Fair Share Reduction -													Less Fair Share Reduction -													Less Fair Share Reduction -																									
New charter: District PY rate * CY ADA -													New charter: District PY rate * CY ADA -													New charter: District PY rate * CY ADA -													New charter: District PY rate * CY ADA -																									
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA -													Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA -													Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA -													Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA -																									
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR 120,633,365													LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR 130,864,554													LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR 153,802,650													LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR 171,796,058																									
CALCULATE LCFF PHASE-IN ENTITLEMENT																																																																
2013/14													2014/15													2015/16													2016-17																									
LOCAL CONTROL FUNDING FORMULA TARGET 198,931,680													LOCAL CONTROL FUNDING FORMULA TARGET 203,950,634													LOCAL CONTROL FUNDING FORMULA TARGET 209,700,158													LOCAL CONTROL FUNDING FORMULA TARGET 214,182,730																									
LOCAL CONTROL FUNDING FORMULA FLOOR 120,633,365													LOCAL CONTROL FUNDING FORMULA FLOOR 130,864,554													LOCAL CONTROL FUNDING FORMULA FLOOR 153,802,650													LOCAL CONTROL FUNDING FORMULA FLOOR 171,796,058																									
LCFF Need (LCFF Target less LCFF Floor, if positive) 78,298,315													LCFF Need (LCFF Target less LCFF Floor, if positive) 73,086,080													LCFF Need (LCFF Target less LCFF Floor, if positive) 55,897,508													LCFF Need (LCFF Target less LCFF Floor, if positive) 42,386,672																									
Current Year Gap Funding 12.00% 9,397,126													Current Year Gap Funding 29.15% 21,304,592													Current Year Gap Funding 32.19% 17,993,408													Current Year Gap Funding 23.71% 10,049,880																									
ECONOMIC RECOVERY PAYMENT -													ECONOMIC RECOVERY PAYMENT -													ECONOMIC RECOVERY PAYMENT -													ECONOMIC RECOVERY PAYMENT -																									
LCFF Entitlement before Minimum State Aid provision 130,030,491													LCFF Entitlement before Minimum State Aid provision 152,169,146													LCFF Entitlement before Minimum State Aid provision 171,796,058													LCFF Entitlement before Minimum State Aid provision 181,845,938																									
CALCULATE STATE AID																																																																
Transition Entitlement 130,030,491													Transition Entitlement 152,169,146													Transition Entitlement 171,796,058													Transition Entitlement 181,845,938																									
Local Revenue (including RDA) (18,887,330)													Local Revenue (including RDA) (18,397,014)													Local Revenue (including RDA) (18,408,871)													Local Revenue (including RDA) (18,408,871)																									
Gross State Aid 111,143,161													Gross State Aid 133,772,132													Gross State Aid 153,387,187													Gross State Aid 163,437,067																									
CALCULATE MINIMUM STATE AID																																																																
2012/13 12-13 Rate 13-14 ADA N/A													2012/13 12-13 Rate 14-15 ADA N/A													2012/13 12-13 Rate 15-16 ADA N/A													2012/13 12-13 Rate 16-17 ADA N/A																									
2012-13 RL/Charter Gen BG adjusted for ADA 98,226,771 5,265.63 18,897.82 99,508,928													2012-13 RL/Charter Gen BG adjusted for ADA 100,271,023 5,265.63 19,279.92 101,520,925													2012-13 RL/Charter Gen BG adjusted for ADA 101,520,925 5,265.63 19,279.92 101,520,925													2012-13 RL/Charter Gen BG adjusted for ADA 101,520,925 5,265.63 19,279.92 101,520,925																									
2012-13 NSS Allowance (17,025,384)													2012-13 NSS Allowance (18,397,014)													2012-13 NSS Allowance (18,408,871)													2012-13 NSS Allowance (18,408,871)																									
Less Current Year Property Taxes/in Lieu 81,201,387													Less Current Year Property Taxes/in Lieu 81,874,009													Less Current Year Property Taxes/in Lieu 83,112,054													Less Current Year Property Taxes/in Lieu 83,112,054																									
Subtotal State Aid for Historical RL/Charter General BG 21,124,437													Subtotal State Aid for Historical RL/Charter General BG 21,124,437													Subtotal State Aid for Historical RL/Charter General BG 21,124,437													Subtotal State Aid for Historical RL/Charter General BG 21,124,437																									
Categorical funding from 2012-13 -													Categorical funding from 2012-13 -													Categorical funding from 2012-13 -													Categorical funding from 2012-13 -																									
Charter Categorical Block Grant adjusted for ADA -													Charter Categorical Block Grant adjusted for ADA -													Charter Categorical Block Grant adjusted for ADA -													Charter Categorical Block Grant adjusted for ADA -																									
Minimum State Aid Guarantee 101,746,035													Minimum State Aid Guarantee 102,998,446													Minimum State Aid Guarantee 104,236,491													Minimum State Aid Guarantee 104,236,491																									
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)																																																																
Local Control Funding Formula Floor plus Funded Gap -													Local Control Funding Formula Floor plus Funded Gap -													Local Control Funding Formula Floor plus Funded Gap -													Local Control Funding Formula Floor plus Funded Gap -																									
Minimum State Aid plus Property Taxes Including RDA -													Minimum State Aid plus Property Taxes Including RDA -													Minimum State Aid plus Property Taxes Including RDA -													Minimum State Aid plus Property Taxes Including RDA -																									
Offset -													Offset -													Offset -													Offset -																									
Minimum State Aid Prior to Offset -													Minimum State Aid Prior to Offset -													Minimum State Aid Prior to Offset -													Minimum State Aid Prior to Offset -																									
Total Minimum State Aid with Offset -													Total Minimum State Aid with Offset -													Total Minimum State Aid with Offset -													Total Minimum State Aid with Offset -																									
TOTAL STATE AID 111,143,161													TOTAL STATE AID 133,772,132													TOTAL STATE AID 153,387,187													TOTAL STATE AID 163,437,067																									
Additional State Aid (Additional SA) -													Additional State Aid (Additional SA) -													Additional State Aid (Additional SA) -													Additional State Aid (Additional SA) -																									
LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental) 130,030,491													LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental) 152,169,146													LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental) 171,796,058													LCFF Phase-in Entitlement (before COE transfer, Choice & Charter Supplemental) 181,845,938																									
CHANGE OVER PRIOR YEAR 8.95% 10,679,283													CHANGE OVER PRIOR YEAR 17.03% 22,138,656													CHANGE OVER PRIOR YEAR 12.90% 19,626,911													CHANGE OVER PRIOR YEAR 5.85% 10,049,880																									
LCFF Entitlement PER ADA 6,398													LCFF Entitlement PER ADA 7,991													LCFF Entitlement PER ADA 8,911													LCFF Entitlement PER ADA 9,432																									
PER ADA CHANGE OVER PRIOR YEAR 7.55% 483													PER ADA CHANGE OVER PRIOR YEAR 16.13% 1,110													PER ADA CHANGE OVER PRIOR YEAR 11.51% 920													PER ADA CHANGE OVER PRIOR YEAR 5.85% 521																									
LCFF SOURCES INCLUDING EXCESS TAXES																																																																
2012-13 Increase 2013-14													2012-13 Increase 2014-15													2012-13 Increase 2015-16													2012-13 Increase 2016-17																									
State Aid 102,325,874 8.62% 8,817,337 111,143,161													State Aid 102,325,874 8.62% 8,817,337 111,143,161													State Aid 102,325,874 8.62% 8,817,337 111,143,161													State Aid 102,325,874 8.62% 8,817,337 111,143,161																									
Property Taxes net of in-lieu 17,025,384 10.94% 1,861,946 18,887,330													Property Taxes net of in-lieu 17,025,384 10.94% 1,861,946 18,887,330													Property Taxes net of in-lieu 17,025,384 10.94% 1,861,946 18,887,330													Property Taxes net of in-lieu 17,025,384 10.94% 1,861,946 18,887,330																									
Charter in-Lieu Taxes - 0.00% -													Charter in-Lieu Taxes - 0.00% -													Charter in-Lieu Taxes - 0.00% -													Charter in-Lieu Taxes - 0.00% -																									
LCFF pre COE, Choice, Supp 119,351,208 8.95% 10,679,283 130,030,491													LCFF pre COE, Choice, Supp 119,351,208 8.95% 10,679,283 130,030,491													LCFF pre COE, Choice, Supp 119,351,208 8.95% 10,679,283 130,030,491													LCFF pre COE, Choice, Supp 119,351,208 8.95% 10,679,283 130,030,491																									

1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year: 2014-2015
View: SNAPSHOT
As Of: Fall 1 - 10/1/2014

Gender: ALL
School Type: ALL
School: ALL

Created Date: 11-06-2014
LEA: Madera Unified

Non-Charter School(s)

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

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 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

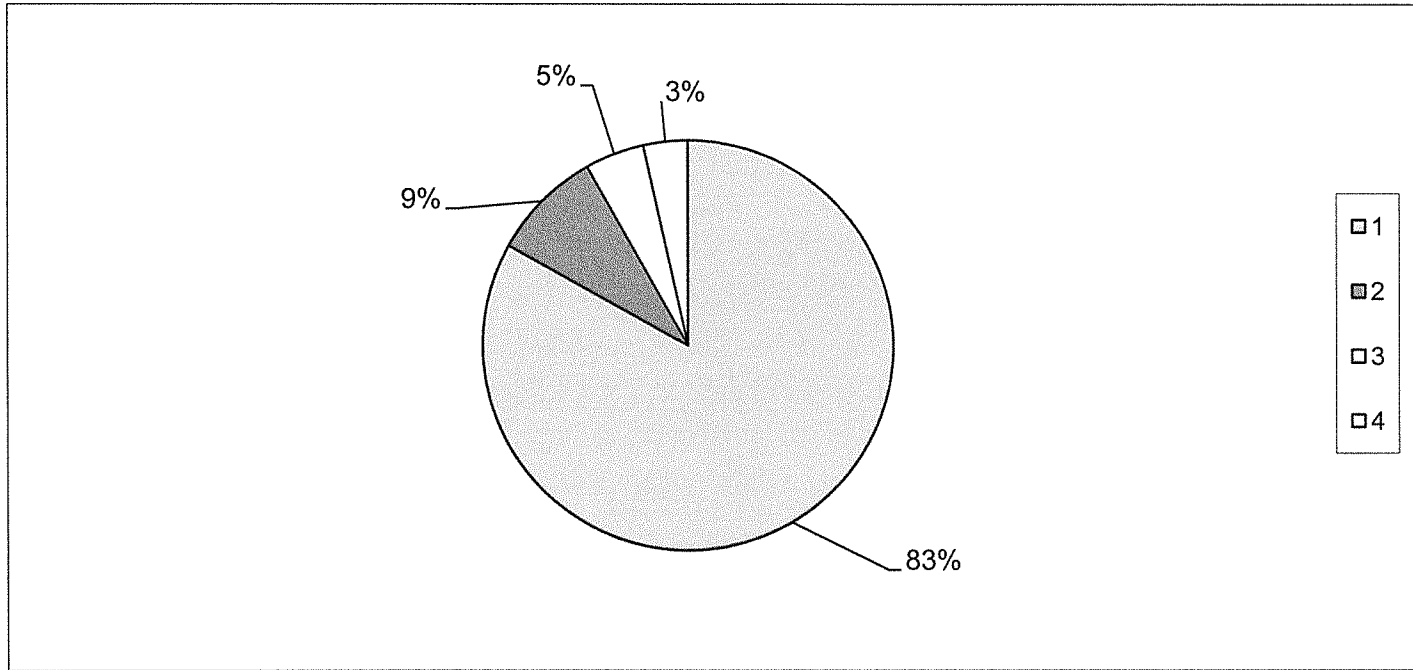
Ethnicity/Race:

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

5 - 17 Year Olds: All

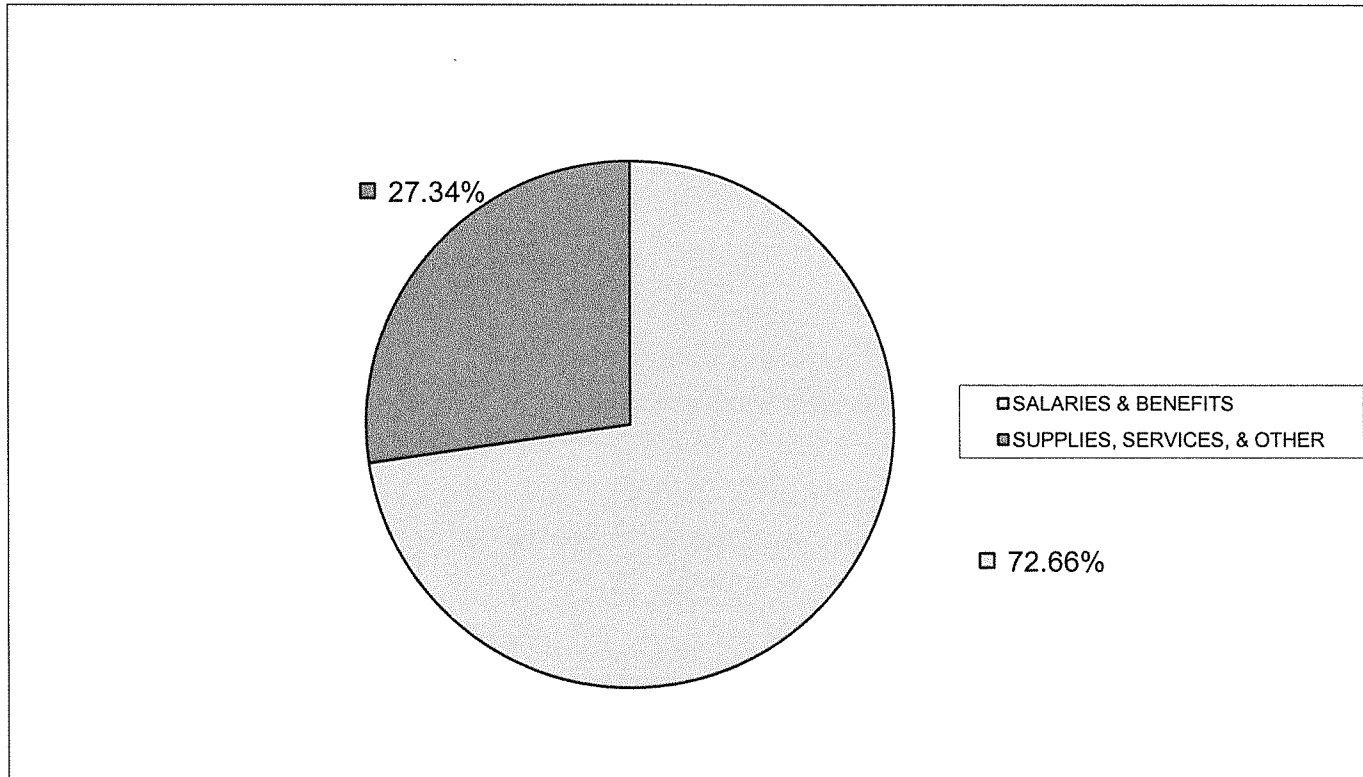
The data on this report is filtered by the user selections that appear on the last page of this report.

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



(1) LCFF/REVENUE LIMIT SOURCES 83%		(2) FEDERAL REVENUE 9%		(3) OTHER STATE REVENUE 5%		(4) OTHER LOCAL REVENUE 4%	
\$ 112,766,324	LCFF - Principal Apportionment	\$ 1,183,488	Sp Ed-Entitlement (IDEA)	\$ -	EIA Economic Impact Aid/Lep	\$ 290,000	Interest
\$ 22,021,622	EPA - Ed Protection Act	-	Sp Ed ARRA IDEA Basic	-	Transportation	902,647	Interagency Revenue
18,349,761	Property & Local Taxes	8,592,208	Title I (ESEA)	2,718,171	Lottery	3,724,022	Trsfr Appor fr MCOE Sp Ed
-	PERS Reduction	166,942	NCLB ARRA American Recovery	1,787,158	Mandated Cost Reimb	1,440,420	Sales/Other Local
(968,561)	Charter Schools In-Lieu Taxes	-	Education Jobs & Medicaid	776,600	Lottery - Instructional Materials	55,585	Other Sources & Trnsfrs
-	State Aid Prior Year	233,797	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	39,438	Ag Voc Incentive Grant		
		2,812,125	Title IV Part B	825,077	Quality Education Invest		
		826,114	Title III Part A (LEP)	-			
-		185,823	Other Federal Revenues	40,000	Other State Revenues	-	
<u>\$ 152,169,146</u>	Total LCFF/Rev Limit	<u>\$ 15,959,751</u>	Total Federal Revenue	<u>\$ 8,566,756</u>	Total State Revenue	<u>\$ 6,412,674</u>	Total Local Revenue
						<u>\$ 183,108,327</u>	Total District Revenue
						-	

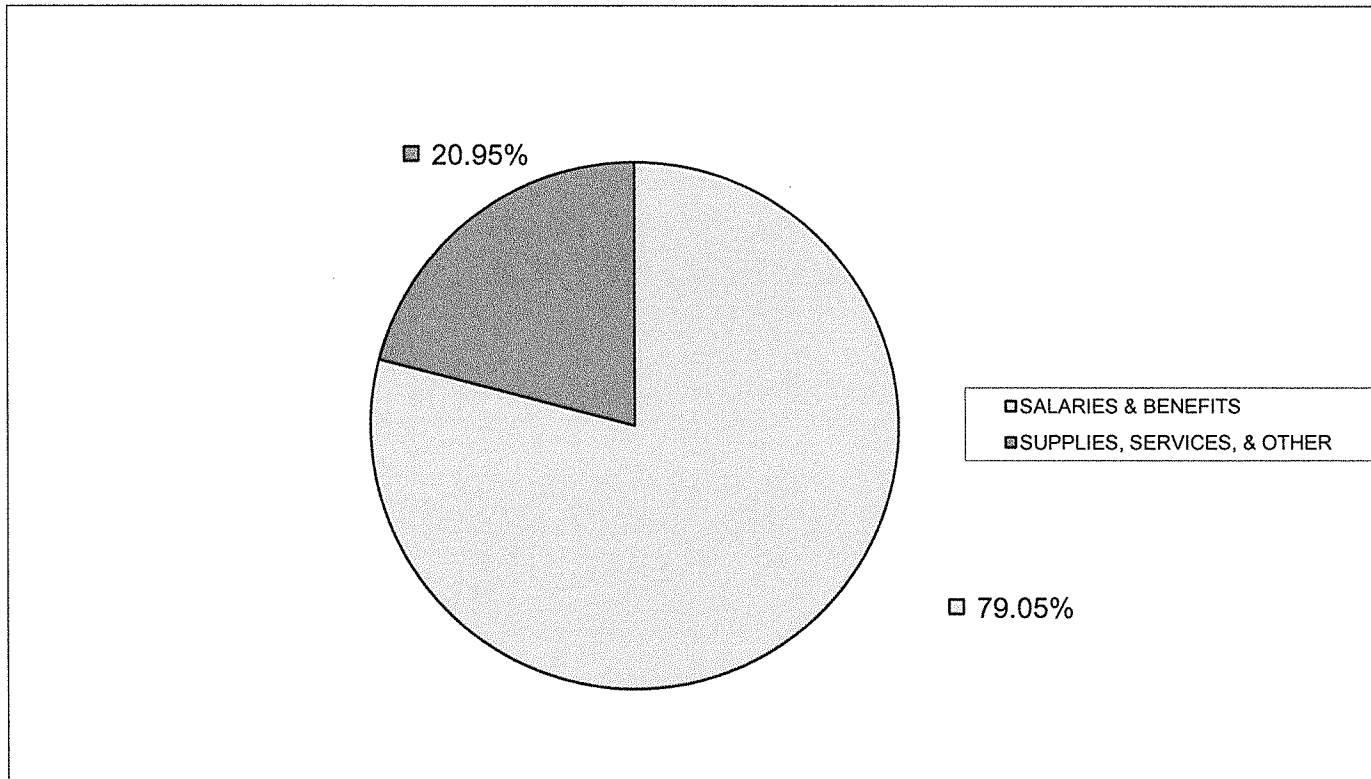
*Madera Unified School District
2014-15 Second Interim Report
Total General Fund Expenditures by Object Code*



(1)	
SALARIES & BENEFITS	
72.66%	
\$ 77,577,663	Certificated Salaries
22,092,784	Classified Salaries
39,921,667	Employee Benefits
-	
-	
<u>\$ 139,592,114</u>	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
27.34%	
\$ 17,064,978	Books & Supplies
16,727,643	Services/Other Operating
3,196,643	Capital Outlay
2,549,315	Other Outgoing, Direct/Indirect Costs
12,994,381	Interfund Transfers
5,000	Other Uses
<u>\$ 52,537,960</u>	Total
<u><u>\$ 192,130,074</u></u>	Total District Expenses

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



(1)	
SALARIES & BENEFITS	
79.05%	
\$ 66,890,461	Certificated Salaries
17,431,471	Classified Salaries
33,484,919	Employee Benefits
-	
-	
-	
<u>\$ 117,806,851</u>	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
20.95%	
\$ 8,102,211	Books & Supplies
8,990,344	Services/Other Operating
1,266,116	Capital Outlay
1,115,393	Other Outgoing, Direct/Indirect Costs
11,734,150	Interfund Transfers
5,000	Other Uses
<u>\$ 31,213,214</u>	Total
<u><u>\$ 149,020,065</u></u>	Total District Expenses

Combined Balance Sheet - All Fund Types - January 31, 2015

	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
ASSETS:									
1. Cash									
a) in County Treasury	9110	\$ 53,723,305.26	\$ 1,069,847.46	\$ 68,963.53	\$ 1,074,232.56	\$ 289,448.78	\$ 13,085,233.47	\$ 5,156,828.65	\$ 582,277.34
b) Fair Value Adj to Cash in Cnty Tres	9111								
c) in Revolving Fund	9130	25,000.00	2,000.00		3,140.00				
d) with Fiscal Agent	9135								
e) Collections Awaiting/Clearing	9140-45				90,741.86				
2. Investments	9150								
3. Accounts Receivable	9200	552,252.95	1,686.63	9,390.21	3,767,324.07				-
4. Due from Other Funds	9310	100,000.00	-	-	-	-			
5. Stores Accounts	9320-22	662,144.52			200,833.32				
6. Prepaid Expenditures	9330	-	-	-	-	-	-	-	-
7. Other Current Assets	9340	-	-	-	-	-	-	-	-
Total Assets		\$ 55,062,702.73	\$ 1,073,534.09	\$ 78,353.74	\$ 5,136,271.81	\$ 289,448.78	\$ 13,085,233.47	\$ 5,156,828.65	\$ 582,277.34
Revenue Budget		\$ 183,108,327.00	\$ 1,179,981.00	\$ 2,064,230.00	\$ 11,328,426.00	\$ 1,262,231.00	\$ 4,502,806.00	\$ 2,020,000.00	\$ 722,917.00
Less: Revenue Received to Date		(96,185,569.50)	(693,455.08)	(762,297.56)	(6,175,033.88)	(1,261,465.74)	(35,915.64)	(831,371.28)	(357,265.78)
Total Assets		\$ 141,985,460.23	\$ 1,560,060.01	\$ 1,380,286.18	\$ 10,289,663.93	\$ 290,214.04	\$ 17,552,123.83	\$ 6,345,457.37	\$ 947,928.56
LIABILITIES AND FUND BALANCE:									
Liabilities:									
1. Accounts Payable	9509-10	\$ 1,516,972.33	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Holding Accounts - Benefits	9511-18	5,567,914.22	7,211.88	9,958.55	27,268.71			1,059.71	
3. Federal Tax Holding	9542	-							
4. Use Tax Liability	9550	13,941.00			103.59				
5. Other Current Liabilities	9551	-							
6. Deferred Payroll	9577	2,138,529.79	-	-	-	-	-	-	-
7. Due to Other Funds/Current Loans	9610-40	-	-	100,000.00	-	-	-	-	-
8. Deferred Revenue	9650	-	-	-	-	-	-	-	-
Total Liabilities		\$ 9,237,357.34	\$ 7,211.88	\$ 109,958.55	\$ 27,372.30	\$ -	\$ -	\$ 1,059.71	\$ -
Expense Budget		\$ 192,130,074.00	\$ 1,442,807.00	\$ 2,137,245.00	\$ 11,797,835.00	\$ 1,260,231.00	\$ 15,140,043.00	\$ 653,756.00	\$ 721,717.00
Less: Expenditures to Date		(96,011,999.02)	(563,697.10)	(866,917.24)	(6,052,363.93)	(972,217.13)	(562,941.80)	(576,396.00)	-
Total Liabilities		\$ 105,355,432.32	\$ 886,321.78	\$ 1,380,286.31	\$ 5,772,843.37	\$ 288,013.87	\$ 14,577,101.20	\$ 78,419.71	\$ 721,717.00
Adjustment for Restatements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Ending Balance		\$ 36,630,027.91	\$ 673,738.23	\$ (0.13)	\$ 4,516,820.56	\$ 2,200.17	\$ 2,975,022.63	\$ 6,267,037.66	\$ 226,211.56
Total Liabilities and Fund Balance		\$ 141,985,460.23	\$ 1,560,060.01	\$ 1,380,286.18	\$ 10,289,663.93	\$ 290,214.04	\$ 17,552,123.83	\$ 6,345,457.37	\$ 947,928.56
Nonspendable: Revolving Cash, Stores, Prepd Exp.		622,859	2,000	-	203,973	-	-	-	-
Restricted: C/O - Entitlements/Local Projects		448,495	-	(0)	4,312,847	-	2,975,023	6,267,038	226,212
Committed:		-	671,738	-	-	2,200	-	-	-
Assigned: C/O - Other/ Tier III/Equip Rplcmnt		5,051,329	-	-	-	-	-	-	-
G.A.S.B. 16		390,117	-	-	-	-	-	-	-
Reserve for Economic Uncertainties	3.0%	5,763,902	-	-	-	-	-	-	-
Unassigned/Unappropriated Amount		24,353,326	-	-	-	-	-	-	-

Combined Balance Sheet - All Fund Types - January 31, 2015

	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
ASSETS:								
1. Cash								
a) in County Treasury	9110	\$ 3,828,815.70	\$ 4,376,734.81	\$ 275,329.63	\$ 330,071.18	\$ 55,638.20	\$ 2,335.94	\$ 83,919,062.51
b) Fair Value Adj to Cash in Cnty Treas	9111							-
c) in Revolving Fund	9130							30,140.00
d) with Fiscal Agent	9135							-
e) Collections Awaiting/Clearing	9140-45							90,741.86
2. Investments	9150							-
3. Accounts Receivable	9200							4,330,653.86
4. Due from Other Funds	9310	-			-			100,000.00
5. Stores Accounts	9320-22							862,977.84
6. Prepaid Expenditures	9330							-
7. Other Current Assets	9340	-	-	-	-	-	-	-
Total Assets		\$ 3,828,815.70	\$ 4,376,734.81	\$ 275,329.63	\$ 330,071.18	\$ 55,638.20	\$ 2,335.94	\$ 89,333,576.07
Revenue Budget		\$ 15,269,679.00	\$ 1,373,315.00	\$ 9,771,335.00	\$ 1,273,363.00	\$ 400.00	\$ 15.00	\$ 233,877,025.00
Less: Revenue Received to Date		(600,070.89)	(7,895.45)	(724.34)	(551,019.60)	(160.42)	(6.99)	(107,462,252.15)
Total Assets		\$ 18,498,423.81	\$ 5,742,154.36	\$ 10,045,940.29	\$ 1,052,414.58	\$ 55,877.78	\$ 2,343.95	\$ 215,748,348.92
LIABILITIES AND FUND BALANCE:								
Liabilities:								
1. Accounts Payable	9509-10	\$ -						\$ 1,516,972.33
2. Holding Accounts - Benefits	9511-18	31.40						5,613,444.47
3. Federal Tax Holding	9542							-
4. Use Tax Liability	9550							14,044.59
5. Other Current Liabilities	9551							-
6. Deferred Payroll	9577							2,138,529.79
7. Due to Other Funds/Current Loans	9610-40	-						100,000.00
8. Deferred Revenue	9650	-	-	-	-	-	-	-
Total Liabilities		\$ 31.40	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,382,991.18
Expense Budget		\$ 18,206,936.00	\$ 2,232,486.00	\$ -	\$ 1,560,759.00	\$ 20,327.00	\$ -	\$ 247,304,216.00
Less: Expenditures to Date		(594,255.52)	(349,703.41)		(1,230,017.50)	(3,500.00)		(107,784,008.65)
Total Liabilities		\$ 17,612,711.88	\$ 1,882,782.59	\$ -	\$ 330,741.50	\$ 16,827.00	\$ -	\$ 148,903,198.53
Adjustment for Restatements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Ending Balance		\$ 885,711.93	\$ 3,859,371.77	\$ 10,045,940.29	\$ 721,673.08	\$ 39,050.78	\$ 2,343.95	\$ 66,845,150.39
Total Liabilities and Fund Balance		\$ 18,498,423.81	\$ 5,742,154.36	\$ 10,045,940.29	\$ 1,052,414.58	\$ 55,877.78	\$ 2,343.95	\$ 215,748,348.92
Nonspendable: Revolving Cash, Stores, Prepd Exp.								
		-	-	-	-	-	-	828,833
Restricted: C/O - Entitlements/Local Projects								
		885,712	3,859,372	10,045,940	721,673	39,051	2,344	29,783,706
Committed:								
		-	-	-	-	-	-	673,938
Assigned: C/O - Other/ Tier III/Equip Rplcmnt								
		-	-	-	-	-	-	5,051,329
G.A.S.B. 16								
		-	-	-	-	-	-	390,117
Reserve for Economic Uncertainties 3.0%								
		-	-	-	-	-	-	5,763,902
Unassigned/Unappropriated Amount								
		-	-	-	-	-	-	24,353,326

G = General Ledger Data; S = Supplemental Data

		Data Supplied For:			
		2014-15 Board Approved Operating Budget			
Form	Description	2014-15 Original Budget	2014-15 Board Approved Operating Budget	2014-15 Actuals to Date	2014-15 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	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				S
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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	148,024,937.00	152,169,146.00	83,510,237.95	152,169,146.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	58,729.00	0.00	58,729.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,276,038.00	4,545,329.00	2,592,710.15	4,545,329.00	0.00	0.0%
4) Other Local Revenue		8600-8799	904,825.00	1,480,469.00	674,673.77	1,480,469.00	0.00	0.0%
5) TOTAL, REVENUES			152,205,800.00	158,253,673.00	86,777,621.87	158,253,673.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	65,132,253.00	66,890,461.00	36,004,512.41	66,890,461.00	0.00	0.0%
2) Classified Salaries		2000-2999	16,284,580.00	17,431,471.00	9,613,098.06	17,431,471.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,016,564.00	33,484,919.00	19,208,318.60	33,484,919.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,022,006.00	8,102,211.00	2,638,512.47	8,102,211.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,521,311.00	8,990,344.00	4,997,133.72	8,990,344.00	0.00	0.0%
6) Capital Outlay		6000-6999	748,000.00	1,266,116.00	745,308.04	1,266,116.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	820,776.00	2,667,429.00	1,229,794.83	2,667,429.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,266,201.00)	(1,552,036.00)	(213,736.67)	(1,552,036.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			130,279,289.00	137,280,915.00	74,222,941.46	137,280,915.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			21,926,511.00	20,972,758.00	12,554,680.41	20,972,758.00		
D. OTHER FINANCING SOURCES/USES								
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	11,734,150.00	600,000.00	11,734,150.00	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)	(14,211,141.00)	(22.50)	(14,211,141.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(27,434,298.00)	(25,930,291.00)	(604,437.50)	(25,930,291.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,507,787.00)	(4,957,533.00)	11,950,242.91	(4,957,533.00)		
F. FUND BALANCE, RESERVES								
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	36,181,533.15		36,181,533.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	25,000.00		25,000.00		
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	5,761,951.72	5,441,445.72		5,441,445.72		
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					
District Safety Program - 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					
Equipment Replacement - RS 0170	0000	9780		333,076.85				
Technology Infrastructure - RS 0000	0000	9780		2,340,114.42				
Textbooks - RS 0000	0000	9780		1,112,642.00				
District Safety Program - 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				
Equipment Replacement - RS 0170	0000	9780				333,076.85		
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		
Textbooks - RS 0000	0000	9780				1,112,642.00		
District Safety Program - 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	5,763,902.00		5,763,902.00		
Unassigned/Unappropriated Amount		9790	23,616,266.38	24,353,326.07		24,353,326.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	113,033,302.00	112,766,324.00	61,218,238.00	112,766,324.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	17,621,341.00	22,021,622.00	10,927,120.00	22,021,622.00	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	139,280.34	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	20,692,344.00	11,065,294.89	20,692,344.00	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	144,429.00	143,471.11	144,429.00	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	60,437.00	60,437.05	60,437.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			149,004,404.00	153,137,707.00	83,994,516.47	153,137,707.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(979,467.00)	(968,561.00)	(484,278.52)	(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%
TOTAL, LCFF SOURCES			148,024,937.00	152,169,146.00	83,510,237.95	152,169,146.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		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	58,729.00	0.00	58,729.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	58,729.00	0.00	58,729.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	655,181.00	1,787,158.00	1,787,158.00	1,787,158.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,580,857.00	2,718,171.00	805,552.15	2,718,171.00	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%
TOTAL, OTHER STATE REVENUE			3,276,038.00	4,545,329.00	2,592,710.15	4,545,329.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	2,000.00	19,086.00	19,250.85	19,086.00	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	24,943.12	30,000.00	0.00	0.0%
Interest		8660	140,000.00	290,000.00	105,666.58	290,000.00	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	107,776.59	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	823,719.00	417,036.63	823,719.00	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%
TOTAL, OTHER LOCAL REVENUE			904,825.00	1,480,469.00	674,673.77	1,480,469.00	0.00	0.0%
TOTAL, REVENUES			152,205,800.00	158,253,673.00	86,777,621.87	158,253,673.00	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)
Certificated Teachers' Salaries		1100	51,465,033.00	53,606,995.00	28,506,723.09	53,606,995.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,744,731.00	3,614,545.00	1,966,588.35	3,614,545.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,713,670.00	7,220,575.00	4,187,521.36	7,220,575.00	0.00	0.0%
Other Certificated Salaries		1900	2,208,819.00	2,448,346.00	1,343,679.61	2,448,346.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			65,132,253.00	66,890,461.00	36,004,512.41	66,890,461.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	638,607.00	661,196.00	326,342.38	661,196.00	0.00	0.0%
Classified Support Salaries		2200	6,939,229.00	7,477,693.00	4,216,908.31	7,477,693.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	855,555.00	1,166,997.00	663,115.66	1,166,997.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,506,812.00	6,705,993.00	3,710,401.65	6,705,993.00	0.00	0.0%
Other Classified Salaries		2900	1,344,377.00	1,419,592.00	696,330.06	1,419,592.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			16,284,580.00	17,431,471.00	9,613,098.06	17,431,471.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,122,897.00	5,871,327.00	3,133,025.93	5,871,327.00	0.00	0.0%
PERS		3201-3202	1,762,947.00	1,915,521.00	1,023,885.78	1,915,521.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,221,027.00	2,402,364.00	1,226,159.61	2,402,364.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	20,100,611.00	19,606,668.00	11,681,030.61	19,606,668.00	0.00	0.0%
Unemployment Insurance		3501-3502	43,505.00	62,370.00	23,954.69	62,370.00	0.00	0.0%
Workers' Compensation		3601-3602	1,482,576.00	1,488,707.00	779,648.24	1,488,707.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,848,625.00	1,695,429.00	916,705.34	1,695,429.00	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	423,908.40	442,533.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,016,564.00	33,484,919.00	19,208,318.60	33,484,919.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,446,752.00	1,802,062.00	653,984.82	1,802,062.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,907.00	576.99	1,907.00	0.00	0.0%
Materials and Supplies		4300	4,196,601.00	5,767,462.00	1,750,280.63	5,767,462.00	0.00	0.0%
Noncapitalized Equipment		4400	378,653.00	530,180.00	233,472.28	530,180.00	0.00	0.0%
Food		4700	0.00	600.00	197.75	600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,022,006.00	8,102,211.00	2,638,512.47	8,102,211.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	257,313.00	322,351.00	147,293.20	322,351.00	0.00	0.0%
Dues and Memberships		5300	33,518.00	45,808.00	31,378.46	45,808.00	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	1,844,740.29	3,115,101.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,155,377.00	1,294,924.00	643,421.36	1,294,924.00	0.00	0.0%
Transfers of Direct Costs		5710	(221,493.00)	(612,104.00)	(192,082.00)	(612,104.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(80,387.00)	(81,387.00)	(35,098.27)	(81,387.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,273,252.00	3,759,140.00	1,604,050.13	3,759,140.00	0.00	0.0%
Communications		5900	222,115.00	295,703.00	182,135.18	295,703.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,521,311.00	8,990,344.00	4,997,133.72	8,990,344.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	8,000.00	22,684.00	20,559.33	22,684.00	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	110,314.00	17,459.96	110,314.00	0.00	0.0%
Equipment Replacement		6500	700,000.00	1,133,118.00	707,288.75	1,133,118.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			748,000.00	1,266,116.00	745,308.04	1,266,116.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	726,973.00	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	106,875.69	183,809.00	0.00	0.0%
Other Debt Service - Principal		7439	616,967.00	616,967.00	395,946.14	616,967.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			820,776.00	2,667,429.00	1,229,794.83	2,667,429.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(710,751.00)	(954,735.00)	(213,355.13)	(954,735.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(555,450.00)	(597,301.00)	(381.54)	(597,301.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,266,201.00)	(1,552,036.00)	(213,736.67)	(1,552,036.00)	0.00	0.0%
TOTAL, EXPENDITURES			130,279,289.00	137,280,915.00	74,222,941.46	137,280,915.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	1,000.00	0.00	1,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	600,000.00	600,000.00	600,000.00	600,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			14,233,150.00	11,734,150.00	600,000.00	11,734,150.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
(d) TOTAL, USES			5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(13,216,148.00)	(14,211,141.00)	(22.50)	(14,211,141.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(13,216,148.00)	(14,211,141.00)	(22.50)	(14,211,141.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(27,434,298.00)	(25,930,291.00)	(604,437.50)	(25,930,291.00)	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)
A. REVENUES								
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	15,901,022.00	4,789,293.87	15,901,022.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,082,301.00	4,021,427.00	2,234,127.99	4,021,427.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,389,620.00	4,876,620.00	2,384,525.77	4,876,620.00	0.00	0.0%
5) TOTAL, REVENUES			19,226,982.00	24,799,069.00	9,407,947.63	24,799,069.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,005,181.00	10,687,202.00	5,404,072.80	10,687,202.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,020,449.00	4,661,313.00	2,604,844.82	4,661,313.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,429,379.00	6,436,748.00	3,582,873.69	6,436,748.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,996,343.00	8,962,767.00	3,963,081.64	8,962,767.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,379,248.00	7,737,299.00	2,601,763.18	7,737,299.00	0.00	0.0%
6) Capital Outlay		6000-6999	30,461.00	1,930,527.00	1,401,169.55	1,930,527.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	611,087.00	479,187.00	153,250.75	479,187.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	710,751.00	954,735.00	213,355.13	954,735.00	0.00	0.0%
9) TOTAL, EXPENDITURES			31,182,899.00	41,849,778.00	19,924,411.56	41,849,778.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(11,955,917.00)	(17,050,709.00)	(10,516,463.93)	(17,050,709.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	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	14,211,141.00	22.50	14,211,141.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			11,955,917.00	12,986,495.00	(1,260,208.50)	12,986,495.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(4,064,214.00)	(11,776,672.43)	(4,064,214.00)		
F. FUND BALANCE, RESERVES								
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		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	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	(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)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	8,592,208.00	2,935,491.83	8,592,208.00	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	826,114.00	195,376.47	826,114.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	2,259,875.00	3,045,893.00	1,245,673.46	3,045,893.00	0.00	0.0%
Other No Child Left Behind		8290	2,259,875.00	3,045,893.00	1,245,673.46	3,045,893.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	201,893.00	233,797.00	(22.50)	233,797.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	270,062.00	8,197.05	270,062.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	12,793.09	60,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,755,061.00	15,901,022.00	4,789,293.87	15,901,022.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	614,490.00	776,600.00	83,719.62	776,600.00	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	825,077.00	660,062.00	825,077.00	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	639,438.00	333,143.57	639,438.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,082,301.00	4,021,427.00	2,234,127.99	4,021,427.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	594,201.00	584,983.00	65,200.46	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		
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	567,615.00	258,919.64	567,615.00	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	2,060,405.67	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%
TOTAL, OTHER LOCAL REVENUE			4,389,620.00	4,876,620.00	2,384,525.77	4,876,620.00	0.00	0.0%
TOTAL, REVENUES			19,226,982.00	24,799,069.00	9,407,947.63	24,799,069.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	7,163,829.00	8,242,948.00	4,087,691.38	8,242,948.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	629,433.00	743,232.00	414,724.79	743,232.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,045,210.00	1,089,984.00	633,179.27	1,089,984.00	0.00	0.0%
Other Certificated Salaries		1900	1,166,709.00	611,038.00	268,477.36	611,038.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,005,181.00	10,687,202.00	5,404,072.80	10,687,202.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,251,940.00	2,411,957.00	1,297,014.37	2,411,957.00	0.00	0.0%
Classified Support Salaries		2200	1,350,602.00	1,523,201.00	889,964.86	1,523,201.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	117,431.00	122,714.00	71,582.84	122,714.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	300,476.00	560,945.00	309,080.96	560,945.00	0.00	0.0%
Other Classified Salaries		2900	0.00	42,496.00	37,201.79	42,496.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,020,449.00	4,661,313.00	2,604,844.82	4,661,313.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	926,049.00	888,709.00	445,802.95	888,709.00	0.00	0.0%
PERS		3201-3202	453,713.00	518,238.00	281,252.76	518,238.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	470,900.00	540,557.00	280,911.10	540,557.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,991,810.00	3,906,967.00	2,269,728.18	3,906,967.00	0.00	0.0%
Unemployment Insurance		3501-3502	6,884.00	7,515.00	3,881.63	7,515.00	0.00	0.0%
Workers' Compensation		3601-3602	255,265.00	264,241.00	136,398.11	264,241.00	0.00	0.0%
OPEB, Allocated		3701-3702	318,110.00	301,936.00	159,799.58	301,936.00	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	5,099.38	8,585.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,429,379.00	6,436,748.00	3,582,873.69	6,436,748.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	482,990.00	782,326.00	605,552.49	782,326.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	253,919.00	97,879.61	253,919.00	0.00	0.0%
Materials and Supplies		4300	4,488,353.00	6,797,517.00	2,601,498.82	6,797,517.00	0.00	0.0%
Noncapitalized Equipment		4400	25,000.00	1,129,005.00	658,150.72	1,129,005.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,996,343.00	8,962,767.00	3,963,081.64	8,962,767.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,521,048.00	4,719,576.00	1,508,720.40	4,719,576.00	0.00	0.0%
Travel and Conferences		5200	9,261.00	801,725.00	162,765.15	801,725.00	0.00	0.0%
Dues and Memberships		5300	500.00	11,090.00	4,502.50	11,090.00	0.00	0.0%
Insurance		5400-5450	0.00	3,500.00	3,500.00	3,500.00	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	292,388.00	191,242.72	292,388.00	0.00	0.0%
Transfers of Direct Costs		5710	221,493.00	612,104.00	192,082.00	612,104.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(21,739.00)	(21,739.00)	(7,863.23)	(21,739.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	383,185.00	1,265,520.00	535,709.47	1,265,520.00	0.00	0.0%
Communications		5900	0.00	53,087.00	11,104.17	53,087.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,379,248.00	7,737,299.00	2,601,763.18	7,737,299.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	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	16,936.00	238,517.00	157,794.37	238,517.00	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	1,571,023.00	1,138,721.70	1,571,023.00	0.00	0.0%
Equipment Replacement		6500	0.00	118,124.00	104,653.48	118,124.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,461.00	1,930,527.00	1,401,169.55	1,930,527.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	611,087.00	479,187.00	153,250.75	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			611,087.00	479,187.00	153,250.75	479,187.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	710,751.00	954,735.00	213,355.13	954,735.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			710,751.00	954,735.00	213,355.13	954,735.00	0.00	0.0%
TOTAL, EXPENDITURES			31,182,899.00	41,849,778.00	19,924,411.56	41,849,778.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,260,231.00	1,260,231.00	1,260,231.00	1,260,231.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	35,585.00	0.00	35,585.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	35,585.00	0.00	35,585.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	13,216,148.00	14,211,141.00	22.50	14,211,141.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			13,216,148.00	14,211,141.00	22.50	14,211,141.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			11,955,917.00	12,986,495.00	(1,260,208.50)	12,986,495.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	148,024,937.00	152,169,146.00	83,510,237.95	152,169,146.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,755,061.00	15,959,751.00	4,789,293.87	15,959,751.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,358,339.00	8,566,756.00	4,826,838.14	8,566,756.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,294,445.00	6,357,089.00	3,059,199.54	6,357,089.00	0.00	0.0%
5) TOTAL, REVENUES			171,432,782.00	183,052,742.00	96,185,569.50	183,052,742.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	75,137,434.00	77,577,663.00	41,408,585.21	77,577,663.00	0.00	0.0%
2) Classified Salaries		2000-2999	20,305,029.00	22,092,784.00	12,217,942.88	22,092,784.00	0.00	0.0%
3) Employee Benefits		3000-3999	40,445,943.00	39,921,667.00	22,791,192.29	39,921,667.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,018,349.00	17,064,978.00	6,601,594.11	17,064,978.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,900,559.00	16,727,643.00	7,598,896.90	16,727,643.00	0.00	0.0%
6) Capital Outlay		6000-6999	778,461.00	3,196,643.00	2,146,477.59	3,196,643.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,431,863.00	3,146,616.00	1,383,045.58	3,146,616.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(555,450.00)	(597,301.00)	(381.54)	(597,301.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			161,462,188.00	179,130,693.00	94,147,353.02	179,130,693.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,970,594.00	3,922,049.00	2,038,216.48	3,922,049.00		
D. OTHER FINANCING SOURCES/USES								
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	15,493,381.00	12,994,381.00	1,860,231.00	12,994,381.00	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)	(12,943,796.00)	(1,864,646.00)	(12,943,796.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,507,787.00)	(9,021,747.00)	173,570.48	(9,021,747.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,651,774.91	45,651,774.91		45,651,774.91	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)			45,651,774.91	45,651,774.91		45,651,774.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,651,774.91	45,651,774.91		45,651,774.91		
2) Ending Balance, June 30 (E + F1e)			40,143,987.91	36,630,027.91		36,630,027.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	25,000.00		25,000.00		
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	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	5,441,445.72		5,441,445.72		
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					
District Safety Program - 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					
Equipment Replacement - RS 0170	0000	9780		333,076.85				
Technology Infrastructure - RS 0000	0000	9780		2,340,114.42				
Textbooks - RS 0000	0000	9780		1,112,642.00				
District Safety Program - 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				
Equipment Replacement - RS 0170	0000	9780				333,076.85		
Technology Infrastructure - RS 0000	0000	9780				2,340,114.42		
Textbooks - RS 0000	0000	9780				1,112,642.00		
District Safety Program - 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	5,763,902.00		5,763,902.00		
Unassigned/Unappropriated Amount		9790	23,616,266.38	24,353,324.65		24,353,324.65		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	113,033,302.00	112,766,324.00	61,218,238.00	112,766,324.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	17,621,341.00	22,021,622.00	10,927,120.00	22,021,622.00	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	139,280.34	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	20,692,344.00	11,065,294.89	20,692,344.00	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	144,429.00	143,471.11	144,429.00	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	60,437.00	60,437.05	60,437.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			149,004,404.00	153,137,707.00	83,994,516.47	153,137,707.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(979,467.00)	(968,561.00)	(484,278.52)	(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%
TOTAL, LCFF SOURCES			148,024,937.00	152,169,146.00	83,510,237.95	152,169,146.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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	8,592,208.00	2,935,491.83	8,592,208.00	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%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	484,183.00	826,114.00	195,376.47	826,114.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290	2,259,875.00	3,045,893.00	1,245,673.46	3,045,893.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	201,893.00	233,797.00	(22.50)	233,797.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	270,062.00	8,197.05	270,062.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	118,729.00	12,793.09	118,729.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,755,061.00	15,959,751.00	4,789,293.87	15,959,751.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	655,181.00	1,787,158.00	1,787,158.00	1,787,158.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,195,347.00	3,494,771.00	889,271.77	3,494,771.00	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	825,077.00	660,062.00	825,077.00	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	65,099.00	679,438.00	333,143.57	679,438.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			6,358,339.00	8,566,756.00	4,826,838.14	8,566,756.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	2,000.00	19,086.00	19,250.85	19,086.00	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	24,943.12	30,000.00	0.00	0.0%
Interest		8660	140,000.00	290,000.00	105,666.58	290,000.00	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	172,977.05	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	1,391,334.00	675,956.27	1,391,334.00	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	2,060,405.67	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%
TOTAL, OTHER LOCAL REVENUE			5,294,445.00	6,357,089.00	3,059,199.54	6,357,089.00	0.00	0.0%
TOTAL, REVENUES			171,432,782.00	183,052,742.00	96,185,569.50	183,052,742.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	58,628,862.00	61,849,943.00	32,594,414.47	61,849,943.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,374,164.00	4,357,777.00	2,381,313.14	4,357,777.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,758,880.00	8,310,559.00	4,820,700.63	8,310,559.00	0.00	0.0%
Other Certificated Salaries		1900	3,375,528.00	3,059,384.00	1,612,156.97	3,059,384.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			75,137,434.00	77,577,663.00	41,408,585.21	77,577,663.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,890,547.00	3,073,153.00	1,623,356.75	3,073,153.00	0.00	0.0%
Classified Support Salaries		2200	8,289,831.00	9,000,894.00	5,106,873.17	9,000,894.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	972,986.00	1,289,711.00	734,698.50	1,289,711.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	6,807,288.00	7,266,938.00	4,019,482.61	7,266,938.00	0.00	0.0%
Other Classified Salaries		2900	1,344,377.00	1,462,088.00	733,531.85	1,462,088.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			20,305,029.00	22,092,784.00	12,217,942.88	22,092,784.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,048,946.00	6,760,036.00	3,578,828.88	6,760,036.00	0.00	0.0%
PERS		3201-3202	2,216,660.00	2,433,759.00	1,305,138.54	2,433,759.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,691,927.00	2,942,921.00	1,507,070.71	2,942,921.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	24,092,421.00	23,513,635.00	13,950,758.79	23,513,635.00	0.00	0.0%
Unemployment Insurance		3501-3502	50,389.00	69,885.00	27,836.32	69,885.00	0.00	0.0%
Workers' Compensation		3601-3602	1,737,841.00	1,752,948.00	916,046.35	1,752,948.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,166,735.00	1,997,365.00	1,076,504.92	1,997,365.00	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	429,007.78	451,118.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			40,445,943.00	39,921,667.00	22,791,192.29	39,921,667.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,929,742.00	2,584,388.00	1,259,537.31	2,584,388.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	255,826.00	98,456.60	255,826.00	0.00	0.0%
Materials and Supplies		4300	8,684,954.00	12,564,979.00	4,351,779.45	12,564,979.00	0.00	0.0%
Noncapitalized Equipment		4400	403,653.00	1,659,185.00	891,623.00	1,659,185.00	0.00	0.0%
Food		4700	0.00	600.00	197.75	600.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,018,349.00	17,064,978.00	6,601,594.11	17,064,978.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,521,048.00	4,719,576.00	1,508,720.40	4,719,576.00	0.00	0.0%
Travel and Conferences		5200	266,574.00	1,124,076.00	310,058.35	1,124,076.00	0.00	0.0%
Dues and Memberships		5300	34,018.00	56,898.00	35,880.96	56,898.00	0.00	0.0%
Insurance		5400-5450	850,808.00	854,308.00	774,795.37	854,308.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,030,808.00	3,115,149.00	1,844,740.29	3,115,149.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,420,877.00	1,587,310.00	834,660.08	1,587,310.00	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)	(103,126.00)	(42,961.50)	(103,126.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,656,437.00	5,024,660.00	2,139,759.60	5,024,660.00	0.00	0.0%
Communications		5900	222,115.00	348,790.00	193,239.35	348,790.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,900,559.00	16,727,643.00	7,598,896.90	16,727,643.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	261,201.00	178,353.70	261,201.00	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	1,681,337.00	1,156,181.66	1,681,337.00	0.00	0.0%
Equipment Replacement		6500	700,000.00	1,251,242.00	811,942.23	1,251,242.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			778,461.00	3,196,643.00	2,146,477.59	3,196,643.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	880,223.75	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		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	183,809.00	183,809.00	106,875.69	183,809.00	0.00	0.0%
Other Debt Service - Principal		7439	616,967.00	616,967.00	395,946.14	616,967.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,431,863.00	3,146,616.00	1,383,045.58	3,146,616.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(555,450.00)	(597,301.00)	(381.54)	(597,301.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(555,450.00)	(597,301.00)	(381.54)	(597,301.00)	0.00	0.0%
TOTAL, EXPENDITURES			161,462,188.00	179,130,693.00	94,147,353.02	179,130,693.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	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	1,000.00	0.00	1,000.00	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) TOTAL, INTERFUND TRANSFERS OUT			15,493,381.00	12,994,381.00	1,860,231.00	12,994,381.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	35,585.00	0.00	35,585.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	35,585.00	0.00	35,585.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
(d) TOTAL, USES			5,000.00	5,000.00	4,415.00	5,000.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(15,478,381.00)	(12,943,796.00)	(1,864,646.00)	(12,943,796.00)	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)
A. REVENUES								
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	17,010.00	167,798.00	0.00	0.0%
3) Other State Revenue		8300-8599	48,956.00	48,956.00	4,046.00	48,956.00	0.00	0.0%
4) Other Local Revenue		8600-8799	295,135.00	362,192.00	71,364.25	362,192.00	0.00	0.0%
5) TOTAL, REVENUES			544,394.00	578,946.00	92,420.25	578,946.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	418,229.00	520,907.00	254,057.38	520,907.00	0.00	0.0%
2) Classified Salaries		2000-2999	244,902.00	239,247.00	130,416.49	239,247.00	0.00	0.0%
3) Employee Benefits		3000-3999	217,438.00	245,346.00	130,445.94	245,346.00	0.00	0.0%
4) Books and Supplies		4000-4999	108,813.00	260,999.00	16,035.76	260,999.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	145,826.00	165,137.00	32,741.53	165,137.00	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	11,171.00	0.00	11,171.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,144,394.00	1,442,807.00	563,697.10	1,442,807.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(600,000.00)	(863,861.00)	(471,276.85)	(863,861.00)		
D. OTHER FINANCING SOURCES/USES								
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		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			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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(262,826.00)	129,757.98	(262,826.00)		
F. FUND BALANCE, RESERVES								
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		9740	2,294.55	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	932,269.68	671,738.68		671,738.68		
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	(0.45)		(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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
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	17,010.00	158,153.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			200,303.00	167,798.00	17,010.00	167,798.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	5,515.00	5,515.00	4,046.00	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%
TOTAL, OTHER STATE REVENUE			48,956.00	48,956.00	4,046.00	48,956.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	2,388.38	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	220,102.00	55,757.06	220,102.00	0.00	0.0%
Interagency Services		8677	31,404.00	32,256.00	0.00	32,256.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	85,996.00	106,834.00	13,218.81	106,834.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			295,135.00	362,192.00	71,364.25	362,192.00	0.00	0.0%
TOTAL, REVENUES			544,394.00	578,946.00	92,420.25	578,946.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	318,777.00	367,566.00	164,559.97	367,566.00	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	153,341.00	89,497.41	153,341.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			418,229.00	520,907.00	254,057.38	520,907.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	29,746.00	27,892.00	18,767.57	27,892.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	63,666.00	77,684.00	43,734.81	77,684.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	143,186.00	121,505.00	63,246.89	121,505.00	0.00	0.0%
Other Classified Salaries		2900	8,304.00	12,166.00	4,667.22	12,166.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			244,902.00	239,247.00	130,416.49	239,247.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	37,206.00	40,310.00	18,520.65	40,310.00	0.00	0.0%
PERS		3201-3202	26,700.00	27,031.00	15,394.95	27,031.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,695.00	28,014.00	15,799.70	28,014.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	99,372.00	122,335.00	66,159.80	122,335.00	0.00	0.0%
Unemployment Insurance		3501-3502	331.00	362.00	189.89	362.00	0.00	0.0%
Workers' Compensation		3601-3602	12,080.00	12,789.00	6,669.20	12,789.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,054.00	14,505.00	7,711.75	14,505.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			217,438.00	245,346.00	130,445.94	245,346.00	0.00	0.0%
BOOKS AND SUPPLIES								
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	251,522.00	11,551.68	251,522.00	0.00	0.0%
Noncapitalized Equipment		4400	2,742.00	6,392.00	4,484.08	6,392.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			108,813.00	260,999.00	16,035.76	260,999.00	0.00	0.0%

2014-15 Second Interim
Adult Education 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)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,375.00	7,538.00	490.00	7,538.00	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	9,898.00	27,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	6,450.00	1,645.95	6,450.00	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	7,545.00	3,279.69	7,545.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	101,438.00	110,087.00	13,114.48	110,087.00	0.00	0.0%
Communications		5900	2,150.00	2,150.00	0.00	2,150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			145,826.00	165,137.00	32,741.53	165,137.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
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%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	9,186.00	11,171.00	0.00	11,171.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,186.00	11,171.00	0.00	11,171.00	0.00	0.0%
TOTAL, EXPENDITURES			1,144,394.00	1,442,807.00	563,697.10	1,442,807.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	600,000.00	601,035.00	601,034.83	601,035.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	601,035.00	601,034.83	601,035.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,423,867.00	1,964,488.00	752,840.00	1,964,488.00	0.00	0.0%
4) Other Local Revenue		8600-8799	110,530.00	99,742.00	9,457.56	99,742.00	0.00	0.0%
5) TOTAL, REVENUES			1,534,397.00	2,064,230.00	762,297.56	2,064,230.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	617,908.00	617,799.00	322,776.27	617,799.00	0.00	0.0%
2) Classified Salaries		2000-2999	328,512.00	461,702.00	248,629.94	461,702.00	0.00	0.0%
3) Employee Benefits		3000-3999	435,639.00	410,382.00	242,370.96	410,382.00	0.00	0.0%
4) Books and Supplies		4000-4999	19,375.00	482,439.00	40,680.70	482,439.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	36,049.00	44,538.00	11,043.00	44,538.00	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	85,615.00	381.54	85,615.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,534,397.00	2,136,210.00	865,882.41	2,136,210.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(71,980.00)	(103,584.85)	(71,980.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(73,015.00)	(104,619.68)	(73,015.00)		
F. FUND BALANCE, RESERVES								
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		9740	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		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.17)		(0.17)		

2014-15 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
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%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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	1,964,488.00	752,840.00	1,964,488.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,423,867.00	1,964,488.00	752,840.00	1,964,488.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	153.70	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	99,742.00	9,303.86	99,742.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			110,530.00	99,742.00	9,457.56	99,742.00	0.00	0.0%
TOTAL, REVENUES			1,534,397.00	2,064,230.00	762,297.56	2,064,230.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	511,585.00	509,684.00	261,322.38	509,684.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	23,358.00	21,863.00	11,140.52	21,863.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	82,965.00	86,252.00	50,313.37	86,252.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			617,908.00	617,799.00	322,776.27	617,799.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	248,084.00	355,789.00	187,064.21	355,789.00	0.00	0.0%
Classified Support Salaries		2200	16,900.00	18,600.00	11,328.46	18,600.00	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	29,989.00	17,493.86	29,989.00	0.00	0.0%
Other Classified Salaries		2900	34,972.00	57,324.00	32,743.41	57,324.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			328,512.00	461,702.00	248,629.94	461,702.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	47,720.00	40,471.00	19,830.32	40,471.00	0.00	0.0%
PERS		3201-3202	35,401.00	37,937.00	26,500.46	37,937.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	42,343.00	46,026.00	29,213.88	46,026.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	269,985.00	248,214.00	145,137.34	248,214.00	0.00	0.0%
Unemployment Insurance		3501-3502	473.00	485.00	277.00	485.00	0.00	0.0%
Workers' Compensation		3601-3602	17,323.00	17,347.00	9,727.77	17,347.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,150.00	19,658.00	11,440.44	19,658.00	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%
TOTAL, EMPLOYEE BENEFITS			435,639.00	410,382.00	242,370.96	410,382.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
Materials and Supplies		4300	(5,767.00)	453,297.00	31,204.10	453,297.00	0.00	0.0%
Noncapitalized Equipment		4400	4,142.00	4,142.00	2,043.24	4,142.00	0.00	0.0%
Food		4700	10,000.00	10,000.00	7,433.36	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			19,375.00	482,439.00	40,680.70	482,439.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,599.00	10,000.00	2,040.48	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	1,000.00	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	2,200.53	9,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	20,250.00	24,338.00	5,801.99	24,338.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,049.00	44,538.00	11,043.00	44,538.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	63,179.00	85,615.00	381.54	85,615.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			63,179.00	85,615.00	381.54	85,615.00	0.00	0.0%
TOTAL, EXPENDITURES			1,534,397.00	2,136,210.00	865,882.41	2,136,210.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	1,035.00	1,034.83	1,035.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,035.00	1,034.83	1,035.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from 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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,291,299.00	9,752,917.00	5,423,270.80	9,752,917.00	0.00	0.0%
3) Other State Revenue		8300-8599	735,727.00	735,727.00	451,696.43	735,727.00	0.00	0.0%
4) Other Local Revenue		8600-8799	838,782.00	838,782.00	300,066.65	838,782.00	0.00	0.0%
5) TOTAL, REVENUES			10,865,808.00	11,327,426.00	6,175,033.88	11,327,426.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,961,980.00	2,908,893.00	1,566,196.96	2,908,893.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,648,830.00	1,648,330.00	958,734.80	1,648,330.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,706,447.00	6,148,229.00	3,255,251.91	6,148,229.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	441,868.00	441,868.00	175,839.16	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	500,515.00	0.00	500,515.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,392,210.00	11,797,835.00	6,052,363.93	11,797,835.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(526,402.00)	(470,409.00)	122,669.95	(470,409.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	1,000.00	0.00	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(526,402.00)	(469,409.00)	122,669.95	(469,409.00)		
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	4,516,820.56		4,516,820.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,140.00	3,140.00		3,140.00		
Stores		9712	266,536.59	200,833.32		200,833.32		
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	4,312,847.24		4,312,847.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	9,291,299.00	9,752,917.00	5,423,270.80	9,752,917.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,291,299.00	9,752,917.00	5,423,270.80	9,752,917.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	735,727.00	735,727.00	451,696.43	735,727.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			735,727.00	735,727.00	451,696.43	735,727.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	695,922.00	695,922.00	272,504.15	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	7,859.96	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	19,702.54	123,179.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			838,782.00	838,782.00	300,066.65	838,782.00	0.00	0.0%
TOTAL, REVENUES			10,865,808.00	11,327,426.00	6,175,033.88	11,327,426.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,239,362.00	2,232,987.00	1,175,112.48	2,232,987.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	257,697.00	247,355.00	156,188.23	247,355.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	464,921.00	428,551.00	234,896.25	428,551.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,961,980.00	2,908,893.00	1,566,196.96	2,908,893.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	252,848.00	263,558.00	154,039.89	263,558.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	215,101.00	212,348.00	114,751.74	212,348.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,054,423.00	1,056,167.00	624,636.93	1,056,167.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,402.00	1,390.00	750.21	1,390.00	0.00	0.0%
Workers' Compensation		3601-3602	51,228.00	48,932.00	26,378.97	48,932.00	0.00	0.0%
OPEB, Allocated		3701-3702	63,828.00	55,048.00	31,703.14	55,048.00	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	6,473.92	10,887.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,648,830.00	1,648,330.00	958,734.80	1,648,330.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	381,580.00	381,580.00	226,539.35	381,580.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	116,497.61	100,000.00	0.00	0.0%
Food		4700	5,224,867.00	5,666,649.00	2,912,214.95	5,666,649.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,706,447.00	6,148,229.00	3,255,251.91	6,148,229.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	26,817.00	26,817.00	8,459.82	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	42,388.79	101,766.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	117,731.00	117,731.00	54,220.04	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	37,481.28	86,381.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	85,368.00	85,368.00	22,228.76	85,368.00	0.00	0.0%
Communications		5900	12,589.00	12,589.00	349.78	12,589.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			441,868.00	441,868.00	175,839.16	441,868.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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%
TOTAL, CAPITAL OUTLAY			150,000.00	150,000.00	96,341.10	150,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	483,085.00	500,515.00	0.00	500,515.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			483,085.00	500,515.00	0.00	500,515.00	0.00	0.0%
TOTAL, EXPENDITURES			11,392,210.00	11,797,835.00	6,052,363.93	11,797,835.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	1,000.00	0.00	1,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,000.00	0.00	1,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,000.00	0.00	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	2,000.00	1,234.74	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	2,000.00	1,234.74	2,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	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	387,750.00	216,991.35	387,750.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	872,481.00	755,225.78	872,481.00	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	972,217.13	1,260,231.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,259,231.00)	(1,258,231.00)	(970,982.39)	(1,258,231.00)		
D. OTHER FINANCING SOURCES/USES								
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		

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	2,000.00	289,248.61	2,000.00		
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	2,200.17		2,200.17		
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		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,200.17	2,200.17		2,200.17		
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	2,000.00	1,234.74	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	2,000.00	1,234.74	2,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	2,000.00	1,234.74	2,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,260,231.00	367,970.00	201,111.35	367,970.00	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	19,780.00	15,880.00	19,780.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,260,231.00	387,750.00	216,991.35	387,750.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	220,408.00	206,127.50	220,408.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	634,632.00	531,657.28	634,632.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	17,441.00	17,441.00	17,441.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	872,481.00	755,225.78	872,481.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,260,231.00	1,260,231.00	972,217.13	1,260,231.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	64,250.00	64,250.00	35,915.64	64,250.00	0.00	0.0%
5) TOTAL, REVENUES			64,250.00	64,250.00	35,915.64	64,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			64,250.00	64,250.00	35,915.64	64,250.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	15,140,043.00	562,941.80	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)	(562,941.80)	(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)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			64,250.00	(10,637,237.00)	(527,026.16)	(10,637,237.00)		
F. FUND BALANCE, RESERVES								
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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	64,250.00	64,250.00	35,915.64	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%
TOTAL, OTHER LOCAL REVENUE			64,250.00	64,250.00	35,915.64	64,250.00	0.00	0.0%
TOTAL, REVENUES			64,250.00	64,250.00	35,915.64	64,250.00		

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

2014-15 Second Interim
Building 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	15,140,043.00	562,941.80	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) TOTAL, INTERFUND TRANSFERS OUT			0.00	15,140,043.00	562,941.80	15,140,043.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
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 Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	4,438,556.00	0.00	4,438,556.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	(10,701,487.00)	(562,941.80)	(10,701,487.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,742,917.00	2,742,917.00	1,188,637.06	2,742,917.00	0.00	0.0%
5) TOTAL, REVENUES			2,742,917.00	2,742,917.00	1,188,637.06	2,742,917.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	113,782.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	52,349.00	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	50.00	50.00	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	50.00	50.00	50.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,576,786.00	2,742,867.00	1,188,587.06	2,742,867.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,290,863.00	1,375,423.00	576,346.00	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)	(576,346.00)	(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	1,367,444.00	612,241.06	1,367,444.00		
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	6,493,249.22		6,493,249.22		
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		9740	6,185,516.66	6,267,037.66		6,267,037.66		
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)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	721,717.00	721,717.00	356,453.69	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	13,052.82	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	819,130.55	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%
TOTAL, OTHER LOCAL REVENUE			2,742,917.00	2,742,917.00	1,188,637.06	2,742,917.00	0.00	0.0%
TOTAL, REVENUES			2,742,917.00	2,742,917.00	1,188,637.06	2,742,917.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			166,131.00	50.00	50.00	50.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	84,560.00	27,200.00	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) TOTAL, INTERFUND TRANSFERS OUT			1,290,863.00	1,375,423.00	576,346.00	1,375,423.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,290,863.00)	(1,375,423.00)	(576,346.00)	(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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	25,076.00	0.00	25,076.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	9,929.09	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	45,076.00	9,929.09	45,076.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	49,477.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	24,450.00	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	92,151.00	8,313.72	92,151.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	18,114,785.00	585,941.80	18,114,785.00	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	18,206,936.00	594,255.52	18,206,936.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(53,927.00)	(18,161,860.00)	(584,326.43)	(18,161,860.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	15,224,603.00	590,141.80	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	590,141.80	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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(53,927.00)	(2,937,257.00)	5,815.37	(2,937,257.00)		
F. FUND BALANCE, RESERVES								
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	885,711.93		885,711.93		
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	885,711.42		885,711.42		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	25,076.00	0.00	25,076.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	25,076.00	0.00	25,076.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	9,929.09	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	9,929.09	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	45,076.00	9,929.09	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)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	49,477.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			49,477.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,621.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,785.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,995.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	25.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	901.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,123.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			24,450.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	92,151.00	8,313.72	92,151.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	92,151.00	8,313.72	92,151.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	4,558,554.00	554,519.00	4,558,554.00	0.00	0.0%
Land Improvements		6170	0.00	164,680.00	4,222.80	164,680.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	13,328,022.00	27,200.00	13,328,022.00	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%
TOTAL, CAPITAL OUTLAY			0.00	18,114,785.00	585,941.80	18,114,785.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			73,927.00	18,206,936.00	594,255.52	18,206,936.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	15,224,603.00	590,141.80	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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	15,224,603.00	590,141.80	15,224,603.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	15,224,603.00	590,141.80	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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	11,500.00	8,619.79	11,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	11,500.00	8,619.79	11,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	213,465.00	64,788.93	213,465.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	2,019,021.00	284,914.48	2,019,021.00	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	2,232,486.00	349,703.41	2,232,486.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	(2,220,986.00)	(341,083.62)	(2,220,986.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			13,639,650.00	8,912,164.00	(341,083.62)	8,912,164.00		
F. FUND BALANCE, RESERVES								
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	13,905,312.06		13,905,312.06		
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		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	18,632,798.06	13,905,312.06		13,905,312.06		
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)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,500.00	11,500.00	8,619.79	11,500.00	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%
TOTAL, OTHER LOCAL REVENUE			6,500.00	11,500.00	8,619.79	11,500.00	0.00	0.0%
TOTAL, REVENUES			6,500.00	11,500.00	8,619.79	11,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	213,465.00	64,788.93	213,465.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	213,465.00	64,788.93	213,465.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	90,340.00	52,000.00	90,340.00	0.00	0.0%
Land Improvements		6170	0.00	1,320,310.00	(37,158.00)	1,320,310.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	593,885.00	255,587.05	593,885.00	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	14,486.00	14,485.43	14,486.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	2,019,021.00	284,914.48	2,019,021.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	2,232,486.00	349,703.41	2,232,486.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	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%
(a) TOTAL, INTERFUND TRANSFERS IN			13,633,150.00	11,133,150.00	0.00	11,133,150.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,500.00	2,500.00	1,873.60	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	1,873.60	2,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,270,863.00	1,560,759.00	1,230,017.50	1,560,759.00	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	1,560,759.00	1,230,017.50	1,560,759.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,268,363.00)	(1,558,259.00)	(1,228,143.90)	(1,558,259.00)		
D. OTHER FINANCING SOURCES/USES								
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	(287,396.00)	(678,997.90)	(287,396.00)		
F. FUND BALANCE, RESERVES								
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	721,673.08		721,673.08		
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		9740	986,068.34	696,172.34		696,172.34		
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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	2,500.00	2,500.00	1,873.60	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%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	1,873.60	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	1,873.60	2,500.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	795,863.00	690,759.00	360,017.50	690,759.00	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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,270,863.00	1,560,759.00	1,230,017.50	1,560,759.00	0.00	0.0%
TOTAL, EXPENDITURES			1,270,863.00	1,560,759.00	1,230,017.50	1,560,759.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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%
(a) TOTAL, INTERFUND TRANSFERS IN			1,270,863.00	1,270,863.00	549,146.00	1,270,863.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	415.00	415.00	167.41	415.00	0.00	0.0%
5) TOTAL, REVENUES			415.00	415.00	167.41	415.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	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		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			415.00	(19,912.00)	(3,332.59)	(19,912.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			415.00	(19,912.00)	(3,332.59)	(19,912.00)		
F. NET POSITION								
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		9795	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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	415.00	415.00	167.41	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%
TOTAL, OTHER LOCAL REVENUE			415.00	415.00	167.41	415.00	0.00	0.0%
TOTAL, REVENUES			415.00	415.00	167.41	415.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
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%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	20,327.00	3,500.00	20,327.00	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)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	20,327.00	3,500.00	20,327.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	18,675.66	18,806.77	18,820.39	18,820.39	13.62	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	18,820.39	18,820.39	13.62	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	19,042.55	19,042.55	13.62	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)						

	Object	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	42,434,375.33	57,026,095.31	53,723,305.26
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	10,017,530.00	15,481,090.00	10,017,530.00	10,148,969.16
Property Taxes	8020-8079		0.00	0.00	451,057.49	0.00	0.00	11,399,059.18	(958.20)	0.00
Miscellaneous Funds	8080-8099		0.00	(58,113.46)	(116,227.94)	(77,484.28)	(77,484.28)	(77,484.28)	(77,484.28)	(96,856.00)
Federal Revenue	8100-8299		499,758.15	1,947,717.83	232,579.00	120,228.09	32,914.35	1,332,642.00	623,454.45	58,729.00
Other State Revenue	8300-8599		14,259.57	1,158,202.80	0.00	434,080.43	2,446,220.00	0.00	774,075.34	10,000.00
Other Local Revenue	8600-8799		277,118.13	212,958.09	432,008.48	438,495.76	457,886.17	468,296.37	772,436.54	554,831.00
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	0.00	0.00	0.00	7,117.00
TOTAL RECEIPTS			6,356,429.85	8,826,059.26	16,480,507.03	10,932,850.00	12,877,066.24	28,603,603.27	12,109,053.85	10,682,790.16
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		867,441.79	6,213,326.28	6,383,446.91	6,519,630.08	6,628,437.77	8,040,060.92	6,756,241.46	7,233,818.00
Classified Salaries	2000-2999		831,301.88	1,696,240.01	1,743,407.29	1,811,722.32	1,993,916.90	2,222,378.16	1,918,976.32	1,974,970.00
Employee Benefits	3000-3999		718,307.68	3,655,073.54	3,568,653.06	3,581,813.66	3,631,950.10	3,928,459.10	3,706,935.15	3,426,097.00
Books and Supplies	4000-4999		41,329.19	750,228.70	1,349,079.59	943,188.87	778,413.25	2,033,775.21	705,579.30	2,092,679.00
Services	5000-5999		1,135,081.69	519,027.77	1,242,884.40	1,657,211.91	1,067,320.49	943,219.20	1,034,151.44	1,825,751.00
Capital Outlay	6000-6599		38,245.05	59,774.29	1,091,615.78	524,316.80	123,125.53	251,568.10	57,832.04	210,033.00
Other Outgo	7000-7499		168,523.14	66,089.00	221,393.14	215,374.27	335,585.63	221,393.14	154,305.72	233,329.00
Interfund Transfers Out	7600-7629		1,860,231.00	0.00	0.00	0.00	0.00	0.00	0.00	2,226,830.00
All Other Financing Uses	7630-7699		2,915.00	1,500.00	0.00	0.00	0.00	0.00	0.00	117.00
TOTAL DISBURSEMENTS			5,663,376.42	12,961,259.59	15,600,480.17	15,253,257.91	14,558,749.67	17,640,853.83	14,334,021.43	19,223,624.00
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	3,000.00	0.00
Accounts Receivable	9200-9299	27,227,026.33	24,187,983.98	769,373.53	750,878.10	695,846.34	178,031.20	3,742.14	88,918.09	0.00
Due From Other Funds	9310	135,957.12	(190,561.40)	1,518.52	(100,000.00)	225,000.00	0.00	0.00	100,000.00	0.00
Stores	9320	597,859.36	25,023.98	21,545.43	(49,570.71)	(21,441.13)	(11,782.67)	62,342.63	(90,402.69)	0.00
Prepaid Expenditures	9330	14,350.69	14,350.69	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			28,003,193.50	24,036,797.25	792,437.48	601,307.39	899,405.21	166,248.53	66,084.77	101,515.40
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599	15,898,880.22	10,361,658.42	191,797.59	(898,980.44)	(79,572.99)	(529,831.80)	(3,562,885.77)	1,179,337.87	(592,228.70)
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)	(529,831.80)	(3,562,885.77)	1,179,337.87
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			11,504,314.49	13,075,140.04	600,639.89	1,500,287.83	978,978.20	696,080.33	3,628,970.54	(1,077,822.47)
E. NET INCREASE/DECREASE (B - C + D)			13,768,193.47	(3,534,560.44)	2,380,314.69	(3,341,429.71)	(985,603.10)	14,591,719.98	(3,302,790.05)	(7,948,605.14)
F. ENDING CASH (A + E)			47,915,653.89	44,381,093.45	46,761,408.14	43,419,978.43	42,434,375.33	57,026,095.31	53,723,305.26	45,774,700.12
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		45,774,700.12	47,798,406.49	46,817,586.65	39,976,111.94				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	15,654,374.67	10,148,969.16	10,148,969.16	12,134,859.72	4,406,446.00	0.13	134,787,946.00	134,787,946.00
Property Taxes	8020-8079	0.00	5,504,928.30	0.00	995,674.23	0.00	0.00	18,349,761.00	18,349,761.00
Miscellaneous Funds	8080-8099	(96,856.00)	(96,856.00)	(96,856.00)	(96,858.48)	0.00	0.00	(968,561.00)	(968,561.00)
Federal Revenue	8100-8299	2,946,325.00	1,531,586.00	295,872.00	6,337,945.13	0.00	0.00	15,959,751.00	15,959,751.00
Other State Revenue	8300-8599	1,589,310.00	0.00	879,987.43	402,507.20	858,113.23	0.00	8,566,756.00	8,566,756.00
Other Local Revenue	8600-8799	554,831.00	554,831.00	554,831.00	1,078,565.46	0.00	0.00	6,357,089.00	6,357,089.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	20,000.00	0.00	20,000.00	20,000.00
All Other Financing Sources	8930-8979	7,117.00	7,117.00	7,117.00	7,117.00	0.00	0.00	35,585.00	35,585.00
TOTAL RECEIPTS		20,655,101.67	17,650,575.46	11,789,920.59	20,859,810.26	5,284,559.23	0.13	183,108,327.00	183,108,327.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	7,233,818.00	7,233,818.00	7,233,818.00	7,233,817.86	0.00	(12.07)	77,577,663.00	77,577,663.00
Classified Salaries	2000-2999	1,974,970.00	1,974,970.00	1,974,970.00	1,974,970.00	0.00	(8.88)	22,092,784.00	22,092,784.00
Employee Benefits	3000-3999	3,426,097.00	3,426,097.00	3,426,097.00	3,426,097.00	0.00	(0.29)	39,921,677.00	39,921,667.00
Books and Supplies	4000-4999	2,092,679.00	2,092,679.00	2,092,679.00	2,092,679.00	0.00	(11.11)	17,064,978.00	17,064,978.00
Services	5000-5999	1,825,751.00	1,825,751.00	1,825,751.00	1,825,751.00	0.00	(8.90)	16,727,643.00	16,727,643.00
Capital Outlay	6000-6599	210,033.00	210,033.00	210,033.00	210,033.00	0.00	0.41	3,196,643.00	3,196,643.00
Other Outgo	7000-7499	233,329.00	233,329.00	233,329.00	233,329.00	0.00	5.96	2,549,315.00	2,549,315.00
Interfund Transfers Out	7600-7629	2,226,830.00	2,226,830.00	2,226,830.00	2,226,830.00	0.00	(2.00)	12,994,379.00	12,994,381.00
All Other Financing Uses	7630-7699	117.00	117.00	117.00	117.00	0.00	1.00	5,001.00	5,000.00
TOTAL DISBURSEMENTS		19,223,624.00	19,223,624.00	19,223,624.00	19,223,623.86	0.00	(35.88)	192,130,083.00	192,130,074.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	25,000.00	0.00	28,000.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	552,252.95		27,227,026.33	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	100,000.00		135,957.12	
Stores	9320	0.00	0.00	0.00	0.00	662,144.52		597,859.36	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00	0.00	14,350.69	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	1,339,397.47	0.00	28,003,193.50	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599	(592,228.70)	(592,228.70)	(592,228.70)	(592,228.70)	12,198,455.83	36.01	15,898,871.22	
Due To Other Funds	9610	0.00	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	0.00	587,352.31	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		(592,228.70)	(592,228.70)	(592,228.70)	(592,228.70)	12,198,455.83	36.01	16,498,870.01	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		592,228.70	592,228.70	592,228.70	592,228.70	(10,859,058.36)	(36.01)	11,504,323.49	
E. NET INCREASE/DECREASE (B - C + D)		2,023,706.37	(980,819.84)	(6,841,474.71)	2,228,415.10	(5,574,499.13)	0.00	2,482,567.49	(9,021,747.00)
F. ENDING CASH (A + E)		47,798,406.49	46,817,586.65	39,976,111.94	42,204,527.04				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								36,630,027.91	

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: 3/10/15

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: March 10, 2015

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 first interim.	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 first interim.	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 first interim.		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 first interim.		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 first interim.		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 first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second 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 first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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) 5,343,678.00
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.

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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) 132,251,071.00

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) 4.04%

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)	6,155,403.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,380,627.00
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)	649,707.27
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)	2,567.78
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)	9,233,305.05
9. Carry-Forward Adjustment (Part IV, Line F)	1,191,448.95
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	10,424,754.00

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	104,282,920.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	21,731,602.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	13,406,049.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	2,559,699.00
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)	1,700,754.00
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)	152,844.00
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)	15,432,155.73
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)	60,991.22
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)	1,431,636.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,016,860.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	11,147,320.00
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)	173,951,793.95

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)	5.31%
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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) (Line A10 divided by Line B18)	5.99%
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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.

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>9,233,305.05</u>
B. Carry-forward adjustment from prior year(s)	
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>
C. Carry-forward adjustment for under- or over-recovery in the current year	
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>1,191,448.95</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 (7.29%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,191,448.95</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
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>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,191,448.95</u>

Approved indirect cost rate: 4.49%
Highest rate used in any program: 7.29%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,384,488.00	369,212.00	5.78%
01	3060	159,768.00	7,174.00	4.49%
01	3061	63,954.00	2,872.00	4.49%
01	3550	194,526.00	8,964.00	4.61%
01	3725	258,458.00	11,604.00	4.49%
01	4035	1,616,606.00	72,586.00	4.49%
01	4124	1,404,072.00	61,165.00	4.36%
01	4203	694,179.00	16,198.00	2.33%
01	5630	256.00	12.00	4.69%
01	6010	344,197.00	17,672.00	5.13%
01	6286	20,873.00	937.00	4.49%
01	6382	109,583.00	4,921.00	4.49%
01	7400	796,512.00	35,763.00	4.49%
01	7405	2,289,915.00	166,950.00	7.29%
01	8150	3,607,960.00	161,997.00	4.49%
01	9010	1,152,377.00	16,708.00	1.45%
11	3555	9,339.00	306.00	3.28%
11	9010	290,666.00	10,865.00	3.74%
12	6105	1,830,076.00	82,171.00	4.49%
12	9010	96,298.00	3,444.00	3.58%
13	5310	10,705,538.00	480,679.00	4.49%
13	5370	441,782.00	19,836.00	4.49%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	152,169,146.00	12.90%	171,796,058.00	5.85%	181,845,938.00
2. Federal Revenues	8100-8299	15,959,751.00	-21.97%	12,454,026.00	0.00%	12,454,026.00
3. Other State Revenues	8300-8599	8,566,756.00	-31.51%	5,867,733.00	0.00%	5,867,733.00
4. Other Local Revenues	8600-8799	6,357,089.00	-24.04%	4,828,643.00	1.70%	4,910,731.00
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	35,585.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	(0.22)	-309.09%	0.46
6. Total (Sum lines A1 thru A5c)		183,108,327.00	6.48%	194,966,459.78	5.20%	205,098,428.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				77,577,663.00		81,786,954.00
b. Step & Column Adjustment				1,003,357.00		1,226,805.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				3,205,934.00		1,444,856.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	77,577,663.00	5.43%	81,786,954.00	3.27%	84,458,615.00
2. Classified Salaries						
a. Base Salaries				22,092,784.00		23,195,566.00
b. Step & Column Adjustment				261,472.00		347,934.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				841,310.00		633,496.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,092,784.00	4.99%	23,195,566.00	4.23%	24,176,996.00
3. Employee Benefits	3000-3999	39,921,667.00	9.37%	43,660,659.00	12.05%	48,921,918.00
4. Books and Supplies	4000-4999	17,064,978.00	-31.17%	11,745,782.00	-0.87%	11,643,333.00
5. Services and Other Operating Expenditures	5000-5999	16,727,643.00	-12.27%	14,675,616.00	0.78%	14,789,673.00
6. Capital Outlay	6000-6999	3,196,643.00	-58.45%	1,328,231.00	0.00%	1,328,231.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,146,616.00	0.84%	3,173,170.00	4.59%	3,318,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(597,301.00)	42.76%	(852,723.00)	0.00%	(852,723.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	12,994,381.00	-59.24%	5,296,831.00	0.00%	5,296,831.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		192,130,074.00	-4.22%	184,015,086.00	4.93%	193,086,670.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(9,021,747.00)		10,951,373.78		12,011,758.46
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		45,651,774.91		36,630,027.91		47,581,401.69
2. Ending Fund Balance (Sum lines C and D1)		36,630,027.91		47,581,401.69		59,593,160.15
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	622,859.36		622,859.36		622,859.36
b. Restricted	9740	448,496.18		298,494.76		148,494.76
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	5,441,445.72		5,088,368.89		5,068,854.47
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,763,902.00		5,519,706.00		5,791,853.63
2. Unassigned/Unappropriated	9790	24,353,324.65		36,051,972.68		47,961,097.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,630,027.91		47,581,401.69		59,593,160.15

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,763,902.00		5,519,706.00		5,791,853.63
c. Unassigned/Unappropriated	9790	24,353,326.07		36,051,972.68		47,961,097.93
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(1.42)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		30,117,226.65		41,571,678.68		53,752,951.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		15.68%		22.59%		27.84%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		18,820.39		19,057.76		19,057.76
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		192,130,074.00		184,015,086.00		193,086,670.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		192,130,074.00		184,015,086.00		193,086,670.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		5,763,902.22		5,520,452.58		5,792,600.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		5,763,902.22		5,520,452.58		5,792,600.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	152,169,146.00	12.90%	171,796,058.00	5.85%	181,845,938.00
2. Federal Revenues	8100-8299	58,729.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	4,545,329.00	-26.14%	3,356,992.00	0.00%	3,356,992.00
4. Other Local Revenues	8600-8799	1,480,469.00	-37.36%	927,342.00	0.00%	927,342.00
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	(14,211,141.00)	7.64%	(15,296,888.22)	3.56%	(15,841,896.54)
6. Total (Sum lines A1 thru A5c)		144,062,532.00	11.62%	160,803,503.78	5.91%	170,308,375.46
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				66,890,461.00		71,630,582.00
b. Step & Column Adjustment				1,003,357.00		1,074,459.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				3,736,764.00		1,444,856.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	66,890,461.00	7.09%	71,630,582.00	3.52%	74,149,897.00
2. Classified Salaries						
a. Base Salaries				17,431,471.00		18,326,439.00
b. Step & Column Adjustment				261,472.00		274,897.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				633,496.00		633,496.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,431,471.00	5.13%	18,326,439.00	4.96%	19,234,832.00
3. Employee Benefits	3000-3999	33,484,919.00	10.04%	36,845,888.00	12.91%	41,602,984.00
4. Books and Supplies	4000-4999	8,102,211.00	-6.82%	7,549,497.00	0.00%	7,549,497.00
5. Services and Other Operating Expenditures	5000-5999	8,990,344.00	-1.23%	8,880,061.00	1.28%	8,994,118.00
6. Capital Outlay	6000-6999	1,266,116.00	0.00%	1,266,116.00	0.00%	1,266,116.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,667,429.00	1.00%	2,693,983.00	5.41%	2,839,609.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,552,036.00)	-1.29%	(1,532,036.00)	0.00%	(1,532,036.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	11,734,150.00	-65.60%	4,036,600.00	0.00%	4,036,600.00
b. Other Uses	7630-7699	5,000.00	0.00%	5,000.00	0.00%	5,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		149,020,065.00	0.46%	149,702,130.00	5.64%	158,146,617.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,957,533.00)		11,101,373.78		12,161,758.46
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		41,139,066.15		36,181,533.15		47,282,906.93
2. Ending Fund Balance (Sum lines C and D1)		36,181,533.15		47,282,906.93		59,444,665.39
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	622,859.36		622,859.36		622,859.36
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	5,441,445.72		5,088,368.89		5,068,854.47
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	5,763,902.00		5,519,706.00		5,791,853.63
2. Unassigned/Unappropriated	9790	24,353,326.07		36,051,972.68		47,961,097.93
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		36,181,533.15		47,282,906.93		59,444,665.39

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	5,763,902.00		5,519,706.00		5,791,853.63
c. Unassigned/Unappropriated	9790	24,353,326.07		36,051,972.68		47,961,097.93
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		30,117,228.07		41,571,678.68		53,752,951.56
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 \$3,736,764 represents the new teacher's salaries and 4% increase per 2 year settlement agreement. B2d. The \$633,496 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)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	15,901,022.00	-21.68%	12,454,026.00	0.00%	12,454,026.00
3. Other State Revenues	8300-8599	4,021,427.00	-37.57%	2,510,741.00	0.00%	2,510,741.00
4. Other Local Revenues	8600-8799	4,876,620.00	-20.00%	3,901,301.00	2.10%	3,983,389.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	35,585.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	14,211,141.00	7.64%	15,296,888.00	3.56%	15,841,897.00
6. Total (Sum lines A1 thru A5c)		39,045,795.00	-12.51%	34,162,956.00	1.84%	34,790,053.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				10,687,202.00		10,156,372.00
b. Step & Column Adjustment						152,346.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(530,830.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,687,202.00	-4.97%	10,156,372.00	1.50%	10,308,718.00
2. Classified Salaries						
a. Base Salaries				4,661,313.00		4,869,127.00
b. Step & Column Adjustment						73,037.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				207,814.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,661,313.00	4.46%	4,869,127.00	1.50%	4,942,164.00
3. Employee Benefits	3000-3999	6,436,748.00	5.87%	6,814,771.00	7.40%	7,318,934.00
4. Books and Supplies	4000-4999	8,962,767.00	-53.18%	4,196,285.00	-2.44%	4,093,836.00
5. Services and Other Operating Expenditures	5000-5999	7,737,299.00	-25.10%	5,795,555.00	0.00%	5,795,555.00
6. Capital Outlay	6000-6999	1,930,527.00	-96.78%	62,115.00	0.00%	62,115.00
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	954,735.00	-28.85%	679,313.00	0.00%	679,313.00
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	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		43,110,009.00	-20.41%	34,312,956.00	1.83%	34,940,053.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,064,214.00)		(150,000.00)		(150,000.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,512,708.76		448,494.76		298,494.76
2. Ending Fund Balance (Sum lines C and D1)		448,494.76		298,494.76		148,494.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	448,496.18		298,494.76		148,494.76
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 D3f must agree with line D2)		448,494.76		298,494.76		148,494.76

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d. The [\$530,830] represents QEIA \$825,077 budget removed, program ends in FY 2014-15 and \$294,247 4% increase to certificated salaries per 2 year seattlement agreement. B2d. The \$207,814 represents 4% increase to classified salaries per 2 year seattlement agreement.						

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	192,130,074.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	15,933,472.00
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	3,166,313.00
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	12,994,381.00
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)				17,578,991.00
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	470,409.00
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)				159,088,020.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				159,088,020.00

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		18,820.39
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		18,820.39
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,452.96

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
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)	159,088,020.00	8,452.96
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.

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	(103,126.00)	0.00	(597,301.00)				
Other Sources/Uses Detail					20,000.00	12,994,381.00		
Fund Reconciliation								
091 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								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	7,545.00	0.00	11,171.00	0.00				
Other Sources/Uses Detail					601,035.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,200.00	0.00	85,615.00	0.00				
Other Sources/Uses Detail					0.00	1,035.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	86,381.00	0.00	500,515.00	0.00				
Other Sources/Uses Detail					1,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,260,231.00	0.00		
Fund Reconciliation								
151 PUPIL 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 OUTLAY								
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 BENEFITS								
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								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,375,423.00		
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					15,224,603.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					11,133,150.00	0.00		
Fund Reconciliation								
491 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 DEBT 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								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					1,270,863.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
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								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	103,126.00	(103,126.00)	597,301.00	(597,301.00)	29,510,882.00	29,510,882.00		

SELPA: Madera/Mariposa (AB)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Madera/Mariposa (AB)**SECTION 2****Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00 (a)</u>	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00 (b)</u>	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

 (c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

 If (b) is less than (a).

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

 (e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: Madera/Mariposa (AB)

SECTION 3

	<u>Column A</u>	<u>Column B</u>	<u>Column C</u>
	<u>Projected Exps.</u>	<u>Actual Expenditures</u>	
	<u>FY 2014-15</u>	<u>FY 2013-14</u>	
	<u>(LP-I Worksheet)</u>	<u>(LA-I Worksheet)</u>	<u>Difference</u>
			<u>(A - B)</u>
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	14,429,741.00		
2. Less: Expenditures paid from federal sources	1,183,488.00		
3. Expenditures paid from state and local sources	13,246,253.00	11,040,893.87	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	13,246,253.00	11,040,893.87	2,205,359.13
4. Special education unduplicated pupil count	2,048	2,048	
5. Per capita state and local expenditures (A3/A4)	6,467.90	5,391.06	1,076.84

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.

SELPA: Madera/Mariposa (AB)

B. LOCAL EXPENDITURES ONLY METHOD

	Projected Exps. FY 2014-15	Actual Expenditures FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	9,990,679.00	7,876,556.60	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	9,990,679.00	7,876,556.60	2,114,122.40
b. Per capita local expenditures (B1a/A4)	4,878.26	3,845.97	1,032.29

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Teri Bradshaw
Contact Name

(559) 675-4500 ext. 208
Telephone Number

Director of Fiscal Services
Title

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E-mail Address

Second Interim
Special Education Maintenance of Effort
2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison
2014-15 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									2,048
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,511,133.00		6,511,133.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,985,167.00		2,985,167.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,660,965.00		4,660,965.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	238,287.00		238,287.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	500.00	0.00	33,689.00		34,189.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	500.00	0.00	14,429,241.00	0.00	14,429,741.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	0.00	0.00	0.00	0.00	500.00	0.00	14,429,241.00	0.00	14,429,741.00
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	6,206,515.00		6,206,515.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,556,943.00		2,556,943.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	4,221,693.00		4,221,693.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	226,913.00		226,913.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	500.00	0.00	33,689.00		34,189.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	500.00	0.00	13,245,753.00	0.00	13,246,253.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	500.00	0.00	13,245,753.00	0.00	13,246,253.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	TOTAL COSTS									13,246,253.00

Second Interim
Special Education Maintenance of Effort
2014-15 Projected Expenditures vs. 2013-14 Actual Expenditures Comparison
2014-15 Projected Expenditures by LEA (LP-I)

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	468,047.00		468,047.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	323,553.00		323,553.00
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	115,138.00		115,138.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	23,790.00		23,790.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	930,528.00	0.00	930,528.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	930,528.00	0.00	930,528.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									9,060,151.00
	TOTAL COSTS									9,990,679.00

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total	
	UNDUPLICATED PUPIL COUNT									2,048	
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,773,730.42		5,773,730.42	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,563,060.95		2,563,060.95	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,970,605.20		3,970,605.20	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,040.84		60,040.84	
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	70.00	0.00	(164,275.54)		(143,055.54)	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	21,150.00	0.00	0.00	0.00	70.00	0.00	12,203,161.87	0.00	12,224,381.87	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
PCRA	Program Cost Report Allocations (non-add)	503,075.00									503,075.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL COSTS	21,150.00	0.00	0.00	0.00	70.00	0.00	12,203,161.87	0.00	12,224,381.87	
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)											
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	247,398.21		247,398.21	
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	480,665.25		480,665.25	
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	455,424.54		455,424.54	
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.00	
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00	
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	1,183,488.00	0.00	1,183,488.00	
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)										0.00
	TOTAL COSTS										1,183,488.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	5,526,332.21		5,526,332.21
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	2,082,395.70		2,082,395.70
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	3,515,180.66		3,515,180.66
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	60,040.84		60,040.84
5000-5999	Services and Other Operating Expenditures	21,150.00	0.00	0.00	0.00	70.00	0.00	(164,275.54)		(143,055.54)
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	21,150.00	0.00	0.00	0.00	70.00	0.00	11,019,673.87	0.00	11,040,893.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	503,075.00								503,075.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	21,150.00	0.00	0.00	0.00	70.00	0.00	11,019,673.87	0.00	11,040,893.87
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
	TOTAL COSTS									11,040,893.87
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	407,253.62		407,253.62
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	290,426.28		290,426.28
4000-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	883.06		883.06
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	698,562.96	0.00	698,562.96
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	0.00	0.00	0.00	0.00	0.00	0.00	698,562.96	0.00	698,562.96
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									7,177,993.64
	TOTAL COSTS									7,876,556.60

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

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 first interim projections.

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

1A. Calculating the District's ADA Variances

DATA ENTRY: First Interim data that exist will be extracted; otherwise, enter data into the first column for all fiscal years. Second Interim Projected Year Totals data should be entered for all fiscal years.

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	18,806.77	18,820.39	0.1%	Met
1st Subsequent Year (2015-16)	18,806.77	19,057.76	1.3%	Met
2nd Subsequent Year (2016-17)	18,806.77	19,057.76	1.3%	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 first interim projections 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 first interim projections.

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

2A. Calculating the District's Enrollment Variances

DATA ENTRY: First Interim 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
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	19,823	19,823	0.0%	Met
1st Subsequent Year (2015-16)	19,823	20,077	1.3%	Met
2nd Subsequent Year (2016-17)	19,823	20,077	1.3%	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 first interim projections 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. First Interim 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 01CSI, Item 3A)	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)	18,820	19,823	94.9%	Met
1st Subsequent Year (2015-16)	19,058	20,077	94.9%	Met
2nd Subsequent Year (2016-17)	19,058	20,077	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 first interim projections.

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	153,334,634.00	153,137,707.00	-0.1%	Met
1st Subsequent Year (2015-16)	164,877,325.00	172,764,619.00	4.8%	Not Met
2nd Subsequent Year (2016-17)	177,275,028.00	182,814,499.00	3.1%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. **STANDARD NOT MET** - Projected LCFF revenue has changed since first interim projections 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 in the subsequent years due to the increase in ADA projections by 251 @ 94.9% of CBEDS, and GAP Funding percent changes on both years. Total LCFF Revenue: (LCFF = \$152,169,146 + In-Lieu Taxes \$968,561 = \$153,137,707).

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)	117,806,851.00	137,280,915.00	85.8%	Met
1st Subsequent Year (2015-16)	126,802,909.00	145,660,530.00	87.1%	Met
2nd Subsequent Year (2016-17)	134,987,713.00	154,105,017.00	87.6%	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 first interim projections.

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: First Interim data that exist will be extracted; otherwise, enter data into the first column. Second Interim data for the Current Year are extracted. If Second 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	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2014-15)	15,865,495.00	15,959,751.00	0.6%	No
1st Subsequent Year (2015-16)	12,527,888.00	12,454,026.00	-0.6%	No
2nd Subsequent Year (2016-17)	12,527,888.00	12,454,026.00	-0.6%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2014-15)	7,106,679.00	8,566,756.00	20.5%	Yes
1st Subsequent Year (2015-16)	5,830,019.00	5,867,733.00	0.6%	No
2nd Subsequent Year (2016-17)	5,830,019.00	5,867,733.00	0.6%	No

Explanation:
(required if Yes)

The State Revenue exceeds the percentage range in current year due to one time funds being budgeted and revenues were updated to match award letters.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2014-15)	5,770,229.00	6,357,089.00	10.2%	Yes
1st Subsequent Year (2015-16)	5,229,919.48	4,828,643.00	-7.7%	Yes
2nd Subsequent Year (2016-17)	5,229,919.48	4,910,731.00	-6.1%	Yes

Explanation:
(required if Yes)

The Local Revenue increase/decrease is due to one time funds (grants and donations) and carry over being updated.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2014-15)	16,123,423.00	17,064,978.00	5.8%	Yes
1st Subsequent Year (2015-16)	10,568,597.71	11,745,782.00	11.1%	Yes
2nd Subsequent Year (2016-17)	10,446,054.25	11,643,333.00	11.5%	Yes

Explanation:
(required if Yes)

Book and Supplies exceeds the percentage range in all years due to budgets being updated to include one time funds and match award letters.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2014-15)	16,323,969.00	16,727,643.00	2.5%	No
1st Subsequent Year (2015-16)	14,199,807.72	14,675,616.00	3.4%	No
2nd Subsequent Year (2016-17)	14,312,971.72	14,789,673.00	3.3%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	28,742,403.00	30,883,596.00	7.4%	Not Met
1st Subsequent Year (2015-16)	23,587,826.48	23,150,402.00	-1.9%	Met
2nd Subsequent Year (2016-17)	23,587,826.48	23,232,490.00	-1.5%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	32,447,392.00	33,792,621.00	4.1%	Met
1st Subsequent Year (2015-16)	24,768,405.43	26,421,398.00	6.7%	Not Met
2nd Subsequent Year (2016-17)	24,759,025.97	26,433,006.00	6.8%	Not Met

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

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

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

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

- 1b. STANDARD NOT MET - One or more total operating expenditures have changed since first interim projections 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)**Explanation:**Services and Other Exps
(linked from 6A
if NOT met)

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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,618,662.00	5,150,967.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		5,124,700.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	15.7%	22.6%	27.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	5.2%	7.5%	9.3%

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			Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	(4,957,533.00)	149,020,065.00	3.3%	Met
1st Subsequent Year (2015-16)	11,101,373.78	149,702,130.00	N/A	Met
2nd Subsequent Year (2016-17)	12,161,758.46	158,146,617.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 01I, Line F2) (Form MYPI, Line D2)		Status
Current Year (2014-15)		36,630,027.91	Met
1st Subsequent Year (2015-16)		47,581,401.69	Met
2nd Subsequent Year (2016-17)		59,593,160.15	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)		42,204,527.04	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	18,820	19,058	19,058
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):

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

No

	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)	192,130,074.00	184,015,086.00	193,086,670.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	192,130,074.00	184,015,086.00	193,086,670.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	5,763,902.22	5,520,452.58	5,792,600.10
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	5,763,902.22	5,520,452.58	5,792,600.10

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	5,763,902.00	5,519,706.00	5,791,853.63
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	24,353,326.07	36,051,972.68	47,961,097.93
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		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	30,117,226.65	41,571,678.68	53,752,951.56
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	15.68%	22.59%	27.84%
District's Reserve Standard (Section 10B, Line 7):	5,763,902.22	5,520,452.58	5,792,600.10
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

- 1a. Does your district have any known or contingent liabilities (e.g., financial or program audits, litigation, state compliance reviews) that have occurred since first interim projections 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 first interim projections 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 first interim projections.

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 first interim projections.

Identify capital project cost overruns that have occurred since first interim projections 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: First Interim data that exist will be extracted; otherwise, enter data into the first column. For Contributions, the Second Interim's Current Year data will be extracted. Enter Second 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 Second 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	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(14,126,658.00)	(14,211,141.00)	0.6%	84,483.00	Met
1st Subsequent Year (2015-16)	(14,852,702.80)	(15,296,888.00)	3.0%	444,185.20	Met
2nd Subsequent Year (2016-17)	(15,467,340.00)	(15,841,897.00)	2.4%	374,557.00	Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
Current Year (2014-15)	12,993,381.00	12,994,381.00	0.0%	1,000.00	Met
1st Subsequent Year (2015-16)	8,994,519.00	5,296,831.00	-41.1%	(3,697,688.00)	Not Met
2nd Subsequent Year (2016-17)	8,094,519.00	5,296,831.00	-34.6%	(2,797,688.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. MET - Projected contributions have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

1b. MET - Projected transfers in have not changed since first interim projections 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 first interim projections 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 decrease in the Subsequent Years due to a change in the projected number of new teachers, causing a change to the set aside amounts for Capital Outlay (Fund 40) and Building Fund (Fund 41).

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

--

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

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

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

No

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

Explanation:
(Required if Yes)

--

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since first interim projections, 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. First Interim data that exist (Form 01CSI, Item S7A) will be extracted; otherwise, enter First Interim and Second Interim data in items 2-4.

1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)

Yes

- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
27,479,255.00	27,479,255.00
27,479,255.00	27,479,255.00

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

Actuarial	Actuarial
07/012013	Jul 01, 2013

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

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,721,883.00	2,721,883.00
2,721,883.00	2,721,883.00
2,721,883.00	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)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

2,084,459.00	2,086,576.00
2,146,993.00	2,146,993.00
2,211,403.00	2,211,403.00

- c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)

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

2,084,459.00	2,084,459.00
2,146,993.00	2,146,993.00
2,721,883.00	2,721,883.00

- d. Number of retirees receiving OPEB benefits

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

162	162
162	162
162	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. First Interim data that exist (Form 01CSI, Item S7B) will be extracted; otherwise, enter First Interim and Second 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 first interim in self-insurance liabilities?

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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)

First Interim (Form 01CSI, Item S7B)	Second Interim

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

4. Comments:

--

S8. Status of Labor Agreements

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since first interim projections, 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 first interim projections?

Yes

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	999.3	1,007.7

1a. Have any salary and benefit negotiations been settled since first interim projections?

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Oct 28, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 10, 2014

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2016

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% 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)

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 First Interim Projections

Are any new costs negotiated since first interim projections 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 first interim projections 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 first interim projections?

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

If No, continue with section S8B.

Yes

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 first interim projections?

n/a

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?

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Nov 18, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 12, 2014

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

Jul 01, 2014

End Date:

Jun 30, 2016

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% 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 First Interim

Are any new costs negotiated since first interim 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:

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 first interim and the cost impact of each (i.e., hours of employment, leave of absence, bonuses, etc.):

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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 first interim projections?

If Yes, complete question 2.

n/a

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

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

--

4. Amount included for any tentative salary schedule increases

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

Management/Supervisor/Confidential 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
2,065,858	2,127,834	2,191,669
\$15,288/eligible employee	\$15,747/eligible employee	\$16,219/eligible employee
3.0%	3.0%	3.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
136,012	159,874	162,272
1.3%	1.5%	1.5%

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

- Are costs of other benefits included in the interim and MYPs?
- Total cost of other benefits
- Percent change in cost of other benefits over prior year

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
0	0	0
0.0%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2. If Yes, identify each fund, by name and number, that is projected to have a negative ending fund balance for the current fiscal year. Provide reasons for the negative balance(s) and explain the plan for how and when the problem(s) will be corrected.

ADDITIONAL FISCAL INDICATORS

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

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

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

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

No

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

No

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

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.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:
(optional)

End of School District Second Interim Criteria and Standards Review

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20-65243-0000000

Second 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)
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- 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:\$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	6286	9740 21,809.87
Explanation:\$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	6286	9791 21,809.87
Explanation:\$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

FUND	RESOURCE	OBJECT	VALUE
01	7400	4300	-279.00

Explanation: The \$279 negative balance was covered with 2013-14 Carryover.

11	0000	4300	-16,892.00
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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

FUND	RESOURCE	FUNCTION	VALUE
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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Second 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:

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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			
FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
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:\$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: \$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

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

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

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

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

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

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

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 9792) 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

FUND	RESOURCE	FUNCTION	VALUE
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.

SACS2014ALL Financial Reporting Software - 2014.2.0
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20-65243-0000000

Second Interim
2014-15 Projected Totals
Technical Review Checks

Madera Unified

Madera County

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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) - 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
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) - 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

FUND	RESOURCE	FUNCTION	VALUE
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

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

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

Explanation:\$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	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

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

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

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

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

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

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

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

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.