



**ORLAND**  
UNIFIED SCHOOL DISTRICT

## FIRST INTERIM



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# **A LOOK** *at the* **BUDGET**

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**2014-2015**

January 8, 2015

Superintendent: Robert Douglas

Chief Business Official: Karen Gosting

## ***Orland Unified School District*** **Budget Workshop**

### **Fiscal Years**

**2014/2015      2015/2016      2016/2017**

The budget and this report were based on the latest assumptions available which are listed below and were analyzed and prepared by Karen Gosting, Chief Business Official of OJUSD.

**Budget Certification** The budget certification is the Board's acknowledgement of its review of the entire budget presentation. This includes State SACS forms for all funds, supplemental forms, Multi-Year Financial Projections and Criteria and Standards Review.

Any state standard "Not Met" is address in the criteria standards forms with an explanation as to why the district did not met the standard criteria.

**Budget Cycle:** The district uses a single budget adoption process. Adjustments to the budget should and will be made throughout the fiscal year.



**Budget and Multi-Year Financial Projections (MYFP)** The development of the budget and Multi-Year Financial Projections are interrelated. First, the base year budget is developed by analyzing prior and current year revenue, expenditures and aligning the financial information with the districts goals. The Glenn County Office of Education, School Services of California and other agencies federal, state, and local provide financial guidelines that aid in the development of the districts revenue. The two subsequent year budgets are based on the first prior year with the appropriate adjustments made to both revenue and expenditures.

**Local Control Funding Formula (LCFF) Projections** LCFF funding is 87% of the total district's revenue, comprised of state aid, local property tax and special tax account known as the Educational Protection Account (EPA). The chart below represents the projections from budget to 1st interim. Variances are addressed at each interim cycle.

2014-2015		2015-2016		2016-2017	
Original	16,555,126	Original	18,471,602	Original	19,308,956
First Interim	17,279,896	First Interim	18,223,495	First Interim	19,322,417

Original budget projections were adopted on June 27, 2014 based on information provided as of the "Governors May Revision". First Interim LCFF projections are based on the updated LCFF calculator dated November 12, 2014 provided by the Fiscal Crisis & Management Team (FCMAT) and most current ADA projections. LCFF is a work in progress while the state transitions to the local control funding formula. No doubt there will be changes in policy at the state level which will impact fiscal projections.

**ADA Projections changes as of First Interim**

The higher attendance rate the more revenue the districts receives for their students. Actual ADA is not known for the current budget year until the state attendance reports are file in April. This is known as Period 2 (P2). Funding is based on the highest ADA of two school years, current or prior. For the 2014-2015 first interim budget and two subsequent years the assumed ADA is as follows:

- **2014-2015 ADA** = The projected ADA at first interim is 2,132.75. The projected ADA is based on a 95% attendance rate of current enrollment of 2,245.
- **2015-2016 ADA** = The projected ADA for the first subsequent year is slightly lower at 2,116.80 The projected ADA is based on a 95% attendance rate of the projected enrollment of 2,217. Lower enrollment is based on laddering cohorts.
- **2016-2017 ADA** = The projected ADA for the second subsequent year is 2116.80, slightly lower than 15-16. The projected ADA is based on a 95% attendance rate of the projected enrollment of 2,180, again using the laddering cohort approach.

ADA Projections were based on history and trends of the district. The laddering approach is based on moving classes forward and adjusting enrollment up or down according to trends in the district.

LCFF/ADA Note: The LCFF projection includes the calculation from the Glenn Office of Education and local charter schools ADA. A corresponding transfer of funds is included in the budget. The ADA is not reflected in the above ADA projections.

**ORLAND JOINT UNIFIED SCHOOL DISTRICT**  
**MYP REVENUE**  
**2014-2015**

	Source	Resource Codes	Object	2014-2015	2015-2016	2016-2017
<b>LCFF Funding Sources</b>						
	State/Local	0000	8011-8099	17,279,616	18,223,495	19,322,417
Forest Reserve	Federal	0000	8260	19,146	-	-
Other	Federal	0000	8290	1,395	-	-
<b>TOTAL FEDERAL UNRESTRICTED</b>				<b>20,541</b>	<b>-</b>	<b>-</b>
Title I NCLB	Federal	3010	8290	506,740	488,350	488,350
Title I NCLB PI	Federal	3185	8290	-	-	-
Sp Ed IDEA Local Assistance	Local-Fed	3310	8181	262,397	262,397	262,397
Carl Perkins CTE Program	Federal	3550	8290	22,468	22,468	22,468
Title II Improving Teacher Quality	Federal	4035	8290	100,186	100,186	100,186
Title VI Rural & Low Income School Program	Federal	4126	8290	39,536	39,536	39,536
Title III Immgr Ed	Federal	4201	8290	8,244	8,244	8,244
Title III LEP	Federal	4203	8290	57,614	57,614	57,614
<b>TOTAL FEDERAL RESTRICTED</b>				<b>997,185</b>	<b>978,795</b>	<b>978,795</b>
Mandated Block Grant	State	0000	8550	79,061	79,061	79,061
Mandated One Time	State	0000	8550	141,613	-	-
Other Misc State	State	0000	8590	13,354	-	-
Unrestricted Lottery	State	1100	8560	289,199	283,035	278,310
<b>TOTAL STATE UNRESTRICTED</b>				<b>523,227</b>	<b>362,096</b>	<b>357,371</b>
California Clean Energy Jobs Act	State	6230	8590	-	-	-
Restricted Lottery	State	6300	8560	85,232	75,181	73,926
Ag Incentive Grant	State	7010	8590	21,956	21,956	21,956
Medi-Cal	State	9000	8590	22,000	22,000	22,000
<b>TOTAL STATE RESTRICTED</b>				<b>129,188</b>	<b>119,137</b>	<b>117,882</b>
Leases & Rentals	Local Other	0000	8650	36,125	12,000	12,000
Interest	Local Other	0000	8660	6,000	6,000	6,000
Interagency Services Unrestricted/Restricted	Local Other	0000	8677	23,458	23,458	23,458
Career Pathways	Local Other	0000	8677	44,500	49,000	11,000
Other Local Revenues	Local Other	0000	8699	42,105	42,105	42,105
* Other Transfer In from GCOE (ROP)	Local Other	0000	8782	171,454	152,437	152,437
<b>TOTAL LOCAL UNRESTRICTED</b>				<b>323,642</b>	<b>285,000</b>	<b>247,000</b>
<b>TOTAL LOCAL RESTRICTED - SPED</b>	Local Other	6500	8792	<b>616,606</b>	<b>616,606</b>	<b>616,606</b>
<b>TOTAL ALL REVENUE</b>				<b>19,890,005</b>	<b>20,585,129</b>	<b>21,640,071</b>

\* ROP Revenue for 2014-15 is confirmed 2015-2016 & 2016-2017 has been budgeted but is uncertain

**FIRST INTERIM CHANGES****2014-2015****REVENUES**

	Increase (Decrease)	Description/Explanation
LCFF Sources	277,575.00	Higher State Revenues shifted a increase to the current fiscal year
Prior Yr Taxes	203,145.00	Included in the overall amount
	<u>480,720.00</u>	
Federal Sources	22,468.00	Carl Perkins Career Tech Grant new funding for OHS
	8,244.00	Title III Immigrant Ed
	13,914.00	Title I
	(3,231.00)	PI Title I
	(2,464.00)	Rural / Low Income
	<u>38,931.00</u>	
Other State	141,613.00	1 Time Mandated Cost Reimbursement
	39,968.00	Recalculated Lottery
	585.00	Ag
	15,000.00	Medi-Cal
	<u>197,166.00</u>	
Other Local	44,500.00	Health Career Tech Grant OHS
	(9,000.00)	Reduced GCOE lease for purchase of music bldg Mill
	<u>35,500.00</u>	

**EXPENDITURES**

48,165.92	Certificated Staff
(5,871.40)	Classified Staff
(100,654.19)	Reduction in statutory and health benefits
123,395.11	Supplies increases to music/athletics/new resources/technology
8,945.20	Budgeted travel/conferences for instructional staff
9,675.00	Dues Memberships
(40,000.00)	Insurance
10,053.00	Operating-Housekeeping
(14,542.21)	Rents/Leases/Repairs
252,818.13	Other Professional
5,820.00	Communications
45,207.00	Selpa to GCOE
<u>343,011.56</u>	Net Increase in Expenditures

# GENERAL FUND

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	16,555,124.97	16,798,895.97	4,004,247.39	17,279,616.16	480,720.19	2.9%
2) Federal Revenue		8100-8299	20,540.53	20,540.53	0.00	20,540.53	0.00	0.0%
3) Other State Revenue		8300-8599	283,498.00	362,559.00	10,154.42	523,227.30	160,668.30	44.3%
4) Other Local Revenue		8600-8799	288,142.35	288,142.35	14,754.82	323,642.35	35,500.00	12.3%
5) TOTAL, REVENUES			17,147,305.85	17,470,137.85	4,029,156.63	18,147,026.34		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,084,823.00	7,014,678.58	3,127,201.65	6,960,293.87	54,384.71	0.8%
2) Classified Salaries		2000-2999	1,411,807.00	1,496,099.78	706,298.57	1,490,228.38	5,871.40	0.4%
3) Employee Benefits		3000-3999	3,904,591.83	3,803,779.08	1,633,248.61	3,680,239.36	123,539.72	3.2%
4) Books and Supplies		4000-4999	349,698.46	355,076.62	163,844.76	443,634.00	(88,557.38)	-24.9%
5) Services and Other Operating Expenditures		5000-5999	1,783,924.68	1,956,325.95	951,108.37	2,231,862.94	(275,536.99)	-14.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	181,839.00	343,959.26	114,881.26	389,166.26	(45,207.00)	-13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(78,388.89)	(92,769.82)	0.00	(84,739.30)	(8,030.52)	8.7%
9) TOTAL, EXPENDITURES			14,638,295.08	14,877,149.45	6,696,583.22	15,110,685.51		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,509,010.77	2,592,988.40	(2,667,426.59)	3,036,340.83		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,745.38	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	(1,669,130.49)	(1,912,901.49)	0.00	(1,936,327.84)	(23,426.35)	1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,682,875.87)	(1,912,901.49)	0.00	(1,936,327.84)		

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

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			826,134.90	680,086.91	(2,667,426.59)	1,100,012.99		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	212,608.25	212,608.25		212,608.25	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)			212,608.25	212,608.25		212,608.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			212,608.25	212,608.25		212,608.25		
2) Ending Balance, June 30 (E + F1e)			1,038,743.15	892,695.16		1,312,621.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	489,723.15	312,801.14		692,136.72		
Deferred Maintenance Projects	0000	9780		125,000.00				
Technology	0000	9780		23,054.24				
Deferred Maintenance	0000	9780				125,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	545,021.00	559,723.00		570,014.00		
Unassigned/Unappropriated Amount		9790	(1.00)	16,171.02		46,470.52		

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

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<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	10,532,195.00	10,532,195.00	3,801,507.00	10,389,950.00	(142,245.00)	-1.4%
Education Protection Account State Aid - Current Year		8012	2,112,186.00	2,112,186.00	0.00	2,571,526.00	459,340.00	21.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	55,045.51	55,045.51	0.00	54,170.00	(875.51)	-1.6%
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	3,989,681.53	3,989,681.53	0.00	4,349,043.00	359,361.47	9.0%
Unsecured Roll Taxes		8042	209,583.93	209,583.93	0.00	227,028.00	17,444.07	8.3%
Prior Years' Taxes		8043	0.00	0.00	203,145.16	203,145.16	203,145.16	New
Supplemental Taxes		8044	0.00	0.00	(404.77)	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	(419,663.00)	(419,663.00)	New
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>16,898,691.97</b>	<b>16,898,691.97</b>	<b>4,004,247.39</b>	<b>17,375,199.16</b>	<b>476,507.19</b>	<b>2.8%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(243,771.00)	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	(99,796.00)	(99,796.00)	0.00	(95,583.00)	4,213.00	-4.2%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>16,555,124.97</b>	<b>16,798,895.97</b>	<b>4,004,247.39</b>	<b>17,279,616.16</b>	<b>480,720.19</b>	<b>2.9%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	19,145.53	19,145.53	0.00	19,145.53	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						

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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	1,395.00	1,395.00	0.00	1,395.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>20,540.53</b>	<b>20,540.53</b>	<b>0.00</b>	<b>20,540.53</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	79,061.00	0.00	220,674.00	141,613.00	179.1%
Lottery - Unrestricted and Instructional Materials		8560	270,144.00	270,144.00	6,611.30	289,199.30	19,055.30	7.1%
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	13,354.00	13,354.00	3,543.12	13,354.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>283,498.00</b>	<b>362,559.00</b>	<b>10,154.42</b>	<b>523,227.30</b>	<b>160,668.30</b>	<b>44.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	45,125.00	45,125.00	0.00	36,125.00	(9,000.00)	-19.9%
Interest		8660	6,000.00	6,000.00	14,886.64	6,000.00	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	23,458.09	23,458.09	0.00	67,958.09	44,500.00	189.7%
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	42,105.26	42,105.26	68.18	42,105.26	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	171,454.00	171,454.00	0.00	171,454.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>288,142.35</b>	<b>288,142.35</b>	<b>14,754.82</b>	<b>323,642.35</b>	<b>35,500.00</b>	<b>12.3%</b>
<b>TOTAL, REVENUES</b>			<b>17,147,305.85</b>	<b>17,470,137.85</b>	<b>4,029,156.63</b>	<b>18,147,026.34</b>	<b>676,888.49</b>	<b>3.9%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,892,088.00	5,992,138.54	2,637,665.45	5,913,594.53	78,544.01	1.3%
Certificated Pupil Support Salaries		1200	153,260.00	156,325.20	104,252.70	226,692.49	(70,367.29)	-45.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,039,475.00	866,214.84	385,283.50	820,006.85	46,207.99	5.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>7,084,823.00</b>	<b>7,014,678.58</b>	<b>3,127,201.65</b>	<b>6,960,293.87</b>	<b>54,384.71</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	193,328.00	197,194.68	95,935.13	193,969.27	3,225.41	1.6%
Classified Support Salaries		2200	276,912.00	339,055.80	163,969.72	347,255.80	(8,200.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	294,940.00	300,289.76	120,102.85	288,811.76	11,478.00	3.8%
Clerical, Technical and Office Salaries		2400	485,417.00	495,125.34	230,150.18	495,757.35	(632.01)	-0.1%
Other Classified Salaries		2900	161,210.00	164,434.20	96,140.69	164,434.20	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,411,807.00</b>	<b>1,496,099.78</b>	<b>706,298.57</b>	<b>1,490,228.38</b>	<b>5,871.40</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	675,817.29	620,052.46	272,345.31	613,083.91	6,968.55	1.1%
PERS		3201-3202	167,600.00	181,057.08	74,607.92	181,714.13	(657.05)	-0.4%
OASDI/Medicare/Alternative		3301-3302	210,025.25	219,515.26	93,408.83	212,525.72	6,989.54	3.2%
Health and Welfare Benefits		3401-3402	2,326,719.64	2,304,008.64	979,773.11	2,163,511.95	140,496.69	6.1%
Unemployment Insurance		3501-3502	4,434.39	4,292.24	1,916.03	4,239.33	52.91	1.2%
Workers' Compensation		3601-3602	169,431.85	196,474.64	85,480.35	190,111.17	6,363.47	3.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	270,118.41	275,378.76	123,107.06	309,311.15	(33,932.39)	-12.3%
Other Employee Benefits		3901-3902	80,445.00	3,000.00	2,610.00	5,742.00	(2,742.00)	-91.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,904,591.83</b>	<b>3,803,779.08</b>	<b>1,633,248.61</b>	<b>3,680,239.36</b>	<b>123,539.72</b>	<b>3.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	175.00	2,277.73	2,189.03	2,189.03	88.70	3.9%
Books and Other Reference Materials		4200	0.00	2,736.44	3,197.61	2,900.10	(163.66)	-6.0%
Materials and Supplies		4300	346,717.03	347,256.02	135,405.75	405,238.64	(57,982.62)	-16.7%
Noncapitalized Equipment		4400	2,806.43	2,806.43	23,052.37	33,306.23	(30,499.80)	-1086.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>349,698.46</b>	<b>355,076.62</b>	<b>163,844.76</b>	<b>443,634.00</b>	<b>(88,557.38)</b>	<b>-24.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	18,910.28	19,635.28	9,450.42	25,463.09	(5,827.81)	-29.7%
Dues and Memberships		5300	7,250.00	7,360.00	4,376.66	15,360.00	(8,000.00)	-108.7%
Insurance		5400-5450	166,377.00	167,088.50	117,113.00	127,088.50	40,000.00	23.9%
Operations and Housekeeping Services		5500	501,488.00	501,488.00	258,696.11	511,541.00	(10,053.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	250,056.17	250,056.17	71,032.33	235,513.96	14,542.21	5.8%
Transfers of Direct Costs		5710	(88,935.00)	(88,935.00)	0.00	(29,827.01)	(59,107.99)	66.5%
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	887,017.16	1,057,871.93	450,150.64	1,299,142.33	(241,270.40)	-22.8%
Communications		5900	41,761.07	41,761.07	40,289.21	47,581.07	(5,820.00)	-13.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,783,924.68</b>	<b>1,956,325.95</b>	<b>951,108.37</b>	<b>2,231,862.94</b>	<b>(275,536.99)</b>	<b>-14.1%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	45,207.00	(45,207.00)	New
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	181,839.00	181,839.00	65,137.00	181,839.00	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	12,135.05	12,135.05	12,135.05	0.00	0.0%
Other Debt Service - Principal		7439	0.00	149,985.21	37,609.21	149,985.21	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			181,839.00	343,959.26	114,881.26	389,166.26	(45,207.00)	-13.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(78,388.89)	(92,769.82)	0.00	(84,739.30)	(8,030.52)	8.7%
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			(78,388.89)	(92,769.82)	0.00	(84,739.30)	(8,030.52)	8.7%
TOTAL, EXPENDITURES			14,638,295.08	14,877,149.45	6,696,583.22	15,110,685.51	(233,536.06)	-1.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,745.38	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			13,745.38	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,669,130.49)	(1,912,901.49)	0.00	(1,936,327.84)	(23,426.35)	1.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,669,130.49)	(1,912,901.49)	0.00	(1,936,327.84)	(23,426.35)	1.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(1,682,875.87)	(1,912,901.49)	0.00	(1,936,327.84)	(23,426.35)	1.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	243,771.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	907,679.30	958,254.30	156,051.00	997,184.71	38,930.41	4.1%
3) Other State Revenue		8300-8599	92,691.00	92,691.00	7,501.72	129,188.23	36,497.23	39.4%
4) Other Local Revenue		8600-8799	616,606.00	616,606.00	241,539.00	616,606.00	0.00	0.0%
5) TOTAL, REVENUES			1,860,747.30	1,667,551.30	405,091.72	1,742,978.94		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,002,106.08	1,021,689.20	429,676.53	1,124,239.83	(102,550.63)	-10.0%
2) Classified Salaries		2000-2999	942,689.00	984,030.06	435,904.78	984,030.06	0.00	0.0%
3) Employee Benefits		3000-3999	1,095,538.00	1,022,539.00	432,751.19	1,045,424.53	(22,885.53)	-2.2%
4) Books and Supplies		4000-4999	166,812.92	398,566.75	199,973.78	433,404.48	(34,837.73)	-8.7%
5) Services and Other Operating Expenditures		5000-5999	243,530.48	260,695.79	58,821.46	217,927.92	42,767.87	16.4%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	78,388.89	92,769.82	0.00	84,739.30	8,030.52	8.7%
9) TOTAL, EXPENDITURES			3,529,065.37	3,780,290.62	1,557,127.74	3,889,766.12		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,668,318.07)	(2,112,739.32)	(1,152,036.02)	(2,146,787.18)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,669,130.49	1,912,901.49	0.00	1,936,327.84	23,426.35	1.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,669,130.49	1,912,901.49	0.00	1,936,327.84		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			812.42	(199,837.83)	(1,152,036.02)	(210,459.34)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	423,257.98	423,257.98		423,257.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			423,257.98	423,257.98		423,257.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			423,257.98	423,257.98		423,257.98		
2) Ending Balance, June 30 (E + F1e)			424,070.40	223,420.15		212,798.64		
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	424,070.70	246,028.00		212,798.94		
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	(0.30)	(22,607.85)		(0.30)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF								
Transfers - Current Year	0000	8091						
All Other LCFF								
Transfers - Current Year	All Other	8091	243,771.00	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			243,771.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	262,397.00	262,397.00	0.00	262,397.00	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	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	450,000.00	492,826.00	119,818.00	506,739.71	13,913.71	2.8%
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	97,000.00	100,186.00	0.00	100,186.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	2,061.00	8,244.00	8,244.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	53,051.00	57,614.00	14,404.00	57,614.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	45,231.30	45,231.30	19,768.00	39,536.00	(5,695.30)	-12.6%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	22,468.00	22,468.00	New
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			907,679.30	958,254.30	156,051.00	997,184.71	38,930.41	4.1%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	64,320.00	64,320.00	7,501.72	85,232.23	20,912.23	32.5%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	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	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	28,371.00	28,371.00	0.00	43,956.00	15,585.00	54.9%
<b>TOTAL, OTHER STATE REVENUE</b>			92,691.00	92,691.00	7,501.72	129,188.23	36,497.23	39.4%

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	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	616,606.00	616,606.00	241,539.00	616,606.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>616,606.00</b>	<b>616,606.00</b>	<b>241,539.00</b>	<b>616,606.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,860,747.30</b>	<b>1,667,551.30</b>	<b>405,091.72</b>	<b>1,742,978.94</b>	<b>75,427.64</b>	<b>4.5%</b>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	775,425.08	790,474.58	322,184.08	893,025.21	(102,550.63)	-13.0%
Certificated Pupil Support Salaries		1200	226,681.00	231,214.62	107,492.45	231,214.62	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,002,106.08</b>	<b>1,021,689.20</b>	<b>429,676.53</b>	<b>1,124,239.83</b>	<b>(102,550.63)</b>	<b>-10.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	415,773.00	424,091.46	179,926.70	424,091.46	0.00	0.0%
Classified Support Salaries		2200	512,071.00	544,796.70	255,978.08	544,796.70	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	14,845.00	15,141.90	0.00	15,141.90	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>942,689.00</b>	<b>984,030.06</b>	<b>435,904.78</b>	<b>984,030.06</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	93,577.00	93,577.00	37,515.05	98,929.09	(5,352.09)	-5.7%
PERS		3201-3202	110,879.00	110,879.00	48,881.97	110,986.88	(107.88)	-0.1%
OASDI/Medicare/Alternative		3301-3302	86,742.00	86,742.00	36,582.83	88,559.35	(1,817.35)	-2.1%
Health and Welfare Benefits		3401-3402	634,024.00	629,535.00	262,314.65	634,882.80	(5,347.80)	-0.8%
Unemployment Insurance		3501-3502	966.00	966.00	432.86	1,023.66	(57.66)	-6.0%
Workers' Compensation		3601-3602	38,832.00	38,832.00	19,252.91	44,249.14	(5,417.14)	-14.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	130,518.00	62,008.00	27,770.92	66,793.61	(4,785.61)	-7.7%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,095,538.00</b>	<b>1,022,539.00</b>	<b>432,751.19</b>	<b>1,045,424.53</b>	<b>(22,885.53)</b>	<b>-2.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	50,000.00	49,765.64	33,629.28	50,195.74	(430.10)	-0.9%
Books and Other Reference Materials		4200	16,832.62	17,079.10	12,173.91	17,390.60	(311.50)	-1.8%
Materials and Supplies		4300	98,980.30	229,335.22	152,783.80	262,831.35	(33,496.13)	-14.6%
Noncapitalized Equipment		4400	1,000.00	102,386.79	1,386.79	102,986.79	(600.00)	-0.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>166,812.92</b>	<b>398,566.75</b>	<b>199,973.78</b>	<b>433,404.48</b>	<b>(34,837.73)</b>	<b>-8.7%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,916.83	23,082.14	7,617.95	26,199.53	(3,117.39)	-13.5%
Dues and Memberships		5300	0.00	0.00	1,675.00	1,675.00	(1,675.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,874.99	4,874.99	0.00	4,874.99	0.00	0.0%
Transfers of Direct Costs		5710	88,935.00	88,935.00	0.00	29,827.01	59,107.99	66.5%
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	143,803.66	143,803.66	49,528.51	155,351.39	(11,547.73)	-8.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>243,530.48</b>	<b>260,695.79</b>	<b>58,821.46</b>	<b>217,927.92</b>	<b>42,767.87</b>	<b>16.4%</b>

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	78,388.89	92,769.82	0.00	84,739.30	8,030.52	8.7%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			78,388.89	92,769.82	0.00	84,739.30	8,030.52	8.7%
<b>TOTAL, EXPENDITURES</b>			3,529,065.37	3,780,290.62	1,557,127.74	3,889,766.12	(109,475.50)	-2.9%

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<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,669,130.49	1,912,901.49	0.00	1,936,327.84	23,426.35	1.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,669,130.49	1,912,901.49	0.00	1,936,327.84	23,426.35	1.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,669,130.49	1,912,901.49	0.00	1,936,327.84	(23,426.35)	1.2%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	16,798,895.97	16,798,895.97	4,004,247.39	17,279,616.16	480,720.19	2.9%
2) Federal Revenue		8100-8299	928,219.83	978,794.83	156,051.00	1,017,725.24	38,930.41	4.0%
3) Other State Revenue		8300-8599	376,189.00	455,250.00	17,656.14	652,415.53	197,165.53	43.3%
4) Other Local Revenue		8600-8799	904,748.35	904,748.35	256,293.82	940,248.35	35,500.00	3.9%
5) TOTAL, REVENUES			19,008,053.15	19,137,689.15	4,434,248.35	19,890,005.28		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	8,086,929.08	8,036,367.78	3,556,878.18	8,084,533.70	(48,165.92)	-0.6%
2) Classified Salaries		2000-2999	2,354,496.00	2,480,129.84	1,142,203.35	2,474,258.44	5,871.40	0.2%
3) Employee Benefits		3000-3999	5,000,129.83	4,826,318.08	2,065,999.80	4,725,663.89	100,654.19	2.1%
4) Books and Supplies		4000-4999	516,511.38	753,643.37	363,818.54	877,038.48	(123,395.11)	-16.4%
5) Services and Other Operating Expenditures		5000-5999	2,027,455.16	2,217,021.74	1,009,929.83	2,449,790.86	(232,769.12)	-10.5%
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	181,839.00	343,959.26	114,881.26	389,166.26	(45,207.00)	-13.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			18,167,360.45	18,657,440.07	8,253,710.96	19,000,451.63		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			840,692.70	480,249.08	(3,819,462.61)	889,553.65		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	13,745.38	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			(13,745.38)	0.00	0.00	0.00		

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			826,947.32	480,249.08	(3,819,462.61)	889,553.65		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	635,866.23	635,866.23		635,866.23	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)			635,866.23	635,866.23		635,866.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635,866.23	635,866.23		635,866.23		
2) Ending Balance, June 30 (E + F1e)			1,462,813.55	1,116,115.31		1,525,419.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	4,000.00	4,000.00		4,000.00		
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	424,070.70	246,028.00		212,798.94		
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	489,723.15	312,801.14		692,136.72		
Deferred Maintenance Projects	0000	9780		125,000.00				
Technology	0000	9780		23,054.24				
Deferred Maintenance	0000	9780				125,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	545,021.00	559,723.00		570,014.00		
Unassigned/Unappropriated Amount		9790	(1.30)	(6,436.83)		46,470.22		

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<b>LCFF SOURCES</b>								
Principal Apportionment		8011	10,532,195.00	10,532,195.00	3,801,507.00	10,389,950.00	(142,245.00)	-1.4%
State Aid - Current Year		8012	2,112,186.00	2,112,186.00	0.00	2,571,526.00	459,340.00	21.7%
Education Protection Account State Aid - Current Year		8019	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8021	55,045.51	55,045.51	0.00	54,170.00	(875.51)	-1.6%
Tax Relief Subventions		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Homeowners' Exemptions		8029	0.00	0.00	0.00	0.00	0.00	0.0%
Timber Yield Tax		8041	3,989,681.53	3,989,681.53	0.00	4,349,043.00	359,361.47	9.0%
Other Subventions/In-Lieu Taxes		8042	209,583.93	209,583.93	0.00	227,028.00	17,444.07	8.3%
County & District Taxes		8043	0.00	0.00	203,145.16	203,145.16	203,145.16	New
Secured Roll Taxes		8044	0.00	0.00	(404.77)	0.00	0.00	0.0%
Unsecured Roll Taxes		8045	0.00	0.00	0.00	(419,663.00)	(419,663.00)	New
Prior Years' Taxes		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses								
Other In-Lieu Taxes								
Less: Non-LCFF (50%) Adjustment								
Subtotal, LCFF Sources			16,898,691.97	16,898,691.97	4,004,247.39	17,375,199.16	476,507.19	2.8%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(243,771.00)	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	243,771.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(99,796.00)	(99,796.00)	0.00	(95,583.00)	4,213.00	-4.2%
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			16,798,895.97	16,798,895.97	4,004,247.39	17,279,616.16	480,720.19	2.9%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	262,397.00	262,397.00	0.00	262,397.00	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	19,145.53	19,145.53	0.00	19,145.53	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	450,000.00	492,826.00	119,818.00	506,739.71	13,913.71	2.8%
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	97,000.00	100,186.00	0.00	100,186.00	0.00	0.0%

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NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	2,061.00	8,244.00	8,244.00	New
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	53,051.00	57,614.00	14,404.00	57,614.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	45,231.30	45,231.30	19,768.00	39,536.00	(5,695.30)	-12.6%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	22,468.00	22,468.00	New
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	1,395.00	1,395.00	0.00	1,395.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>928,219.83</b>	<b>978,794.83</b>	<b>156,051.00</b>	<b>1,017,725.24</b>	<b>38,930.41</b>	<b>4.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	79,061.00	0.00	220,674.00	141,613.00	179.1%
Lottery - Unrestricted and Instructional Materials		8560	334,464.00	334,464.00	14,113.02	374,431.53	39,967.53	11.9%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	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	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	41,725.00	41,725.00	3,543.12	57,310.00	15,585.00	37.4%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>376,189.00</b>	<b>455,250.00</b>	<b>17,656.14</b>	<b>652,415.53</b>	<b>197,165.53</b>	<b>43.3%</b>

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	45,125.00	45,125.00	0.00	36,125.00	(9,000.00)	-19.9%
Interest		8660	6,000.00	6,000.00	14,686.64	6,000.00	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	23,458.09	23,458.09	0.00	67,958.09	44,500.00	189.7%
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	42,105.26	42,105.26	68.18	42,105.26	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	171,454.00	171,454.00	0.00	171,454.00	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	616,606.00	616,606.00	241,539.00	616,606.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>904,748.35</b>	<b>904,748.35</b>	<b>256,293.82</b>	<b>940,248.35</b>	<b>35,500.00</b>	<b>3.9%</b>
<b>TOTAL, REVENUES</b>			<b>19,008,053.15</b>	<b>19,137,689.15</b>	<b>4,434,248.35</b>	<b>19,890,005.28</b>	<b>752,316.13</b>	<b>3.9%</b>

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Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,667,513.08	6,782,613.12	2,959,849.53	6,806,619.74	(24,006.62)	-0.4%
Certificated Pupil Support Salaries		1200	379,941.00	387,539.82	211,745.15	457,907.11	(70,367.29)	-18.2%
Certificated Supervisors' and Administrators' Salaries		1300	1,039,475.00	866,214.84	385,283.50	820,006.85	46,207.99	5.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>8,086,929.08</b>	<b>8,036,367.78</b>	<b>3,556,878.18</b>	<b>8,084,533.70</b>	<b>(48,165.92)</b>	<b>-0.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	609,101.00	621,286.14	275,861.83	618,060.73	3,225.41	0.5%
Classified Support Salaries		2200	788,983.00	883,852.50	419,947.80	892,052.50	(8,200.00)	-0.9%
Classified Supervisors' and Administrators' Salaries		2300	294,940.00	300,289.76	120,102.85	288,811.76	11,478.00	3.8%
Clerical, Technical and Office Salaries		2400	500,262.00	510,267.24	230,150.18	510,899.25	(632.01)	-0.1%
Other Classified Salaries		2900	161,210.00	164,434.20	96,140.69	164,434.20	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,354,496.00</b>	<b>2,480,129.84</b>	<b>1,142,203.35</b>	<b>2,474,258.44</b>	<b>5,871.40</b>	<b>0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	769,394.29	713,629.46	309,860.36	712,013.00	1,616.46	0.2%
PERS		3201-3202	278,479.00	291,936.08	123,489.89	292,701.01	(764.93)	-0.3%
OASDI/Medicare/Alternative		3301-3302	296,767.25	306,257.26	129,991.66	301,085.07	5,172.19	1.7%
Health and Welfare Benefits		3401-3402	2,960,743.64	2,933,543.64	1,242,087.76	2,798,394.75	135,148.89	4.6%
Unemployment Insurance		3501-3502	5,400.39	5,258.24	2,348.89	5,262.99	(4.75)	-0.1%
Workers' Compensation		3601-3602	208,263.85	235,306.64	104,733.26	234,360.31	946.33	0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	400,636.41	337,386.76	150,877.98	376,104.76	(38,718.00)	-11.5%
Other Employee Benefits		3901-3902	80,445.00	3,000.00	2,610.00	5,742.00	(2,742.00)	-91.4%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,000,129.83</b>	<b>4,826,318.08</b>	<b>2,065,999.80</b>	<b>4,725,663.89</b>	<b>100,654.19</b>	<b>2.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	50,175.00	52,043.37	35,818.31	52,384.77	(341.40)	-0.7%
Books and Other Reference Materials		4200	16,832.62	19,815.54	15,371.52	20,290.70	(475.16)	-2.4%
Materials and Supplies		4300	445,697.33	576,591.24	288,189.55	668,069.99	(91,478.75)	-15.9%
Noncapitalized Equipment		4400	3,806.43	105,193.22	24,439.16	136,293.02	(31,099.80)	-29.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>516,511.38</b>	<b>753,643.37</b>	<b>363,818.54</b>	<b>877,038.48</b>	<b>(123,395.11)</b>	<b>-16.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	24,827.11	42,717.42	17,068.37	51,662.62	(8,945.20)	-20.9%
Dues and Memberships		5300	7,250.00	7,360.00	6,051.66	17,035.00	(9,675.00)	-131.5%
Insurance		5400-5450	166,377.00	167,088.50	117,113.00	127,088.50	40,000.00	23.9%
Operations and Housekeeping Services		5500	501,488.00	501,488.00	258,696.11	511,541.00	(10,053.00)	-2.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	254,931.16	254,931.16	71,032.33	240,388.95	14,542.21	5.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,030,820.82	1,201,675.59	499,679.15	1,454,493.72	(252,818.13)	-21.0%
Communications		5900	41,761.07	41,761.07	40,289.21	47,581.07	(5,820.00)	-13.9%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,027,455.16</b>	<b>2,217,021.74</b>	<b>1,009,929.83</b>	<b>2,449,790.86</b>	<b>(232,769.12)</b>	<b>-10.5%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	45,207.00	(45,207.00)	New
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	181,839.00	181,839.00	65,137.00	181,839.00	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	12,135.05	12,135.05	12,135.05	0.00	0.0%
Other Debt Service - Principal		7439	0.00	149,985.21	37,609.21	149,985.21	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			181,839.00	343,959.26	114,881.26	389,166.26	(45,207.00)	-13.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			18,167,360.45	18,657,440.07	8,253,710.96	19,000,451.63	(343,011.56)	-1.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	13,745.38	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			13,745.38	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			(13,745.38)	0.00	0.00	0.00	0.00	0.0%

<b>Resource</b>	<b>Description</b>	<b>2014-15 Projected Year Totals</b>
4035	NCLB: Title II, Part A, Teacher Quality	0.08
4203	NCLB: Title III, Limited English Proficient (LE	0.06
5810	Other Restricted Federal	3,323.83
6230	California Clean Energy Jobs Act	103,926.00
6300	Lottery: Instructional Materials	44,436.48
8150	Ongoing & Major Maintenance Account (RM,	36,814.30
9010	Other Restricted Local	24,298.19
Total, Restricted Balance		<u>212,798.94</u>

**MULTI  
YEAR**

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	17,279,616.16	5.46%	18,223,495.00	6.03%	19,322,417.00
2. Federal Revenues	8100-8299	20,540.53	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	523,227.30	-30.80%	362,096.00	-1.30%	357,371.00
4. Other Local Revenues	8600-8799	323,642.35	-11.94%	285,000.00	-13.33%	247,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(1,936,327.84)	18.42%	(2,293,094.37)	8.78%	(2,494,425.38)
6. Total (Sum lines A1 thru A5c)		16,210,698.50	2.26%	16,577,496.63	5.16%	17,432,362.62
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,960,293.87		7,116,742.78
b. Step & Column Adjustment				104,404.41		107,531.80
c. Cost-of-Living Adjustment						
d. Other Adjustments				52,044.50		93,088.64
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,960,293.87	2.25%	7,116,742.78	2.82%	7,317,363.22
2. Classified Salaries						
a. Base Salaries				1,490,228.38		1,530,942.49
b. Step & Column Adjustment				22,353.43		22,688.73
c. Cost-of-Living Adjustment						
d. Other Adjustments				18,360.68		12,923.41
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,490,228.38	2.73%	1,530,942.49	2.33%	1,566,554.63
3. Employee Benefits	3000-3999	3,680,239.36	11.58%	4,106,243.05	5.52%	4,332,844.42
4. Books and Supplies	4000-4999	443,634.00	2.00%	452,506.43	2.43%	463,488.46
5. Services and Other Operating Expenditures	5000-5999	2,231,862.94	-11.59%	1,973,186.59	1.70%	2,006,681.90
6. Capital Outlay	6000-6999	0.00	0.00%	500,000.00	0.00%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	389,166.26	-29.22%	275,451.00	0.00%	275,451.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(84,739.30)	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	600,000.00	25.00%	750,000.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		15,110,685.51	9.56%	16,555,072.34	3.97%	17,212,383.63
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		1,100,012.99		22,424.29		219,978.99
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		212,608.25		1,312,621.24		1,335,045.53
2. Ending Fund Balance (Sum lines C and D1)		1,312,621.24		1,335,045.53		1,555,024.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	4,000.00		4,000.00		4,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	692,136.72		637,683.39		821,216.76
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	570,014.00		616,881.14		642,602.76
2. Unassigned/Unappropriated	9790	46,470.52		76,481.00		87,205.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,312,621.24		1,335,045.53		1,555,024.52

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	570,014.00		616,881.14		642,602.76
c. Unassigned/Unappropriated	9790	46,470.52		76,481.00		87,205.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		616,484.52		693,362.14		729,807.76
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Increase certificated to accomodate full salary of Superintendent in 15-16 increased staff in 16-17						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	997,184.71	-1.84%	978,795.00	0.00%	978,795.00
3. Other State Revenues	8300-8599	129,188.23	-7.78%	119,137.00	-1.05%	117,882.00
4. Other Local Revenues	8600-8799	616,606.00	0.00%	616,606.00	0.00%	616,606.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	1,936,327.84	18.42%	2,293,094.37	8.78%	2,494,425.38
<b>6. Total (Sum lines A1 thru A5c)</b>		<b>3,679,306.78</b>	<b>8.92%</b>	<b>4,007,632.37</b>	<b>4.99%</b>	<b>4,207,708.38</b>
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,124,239.83		1,193,147.93
b. Step & Column Adjustment				16,863.60		17,897.22
c. Cost-of-Living Adjustment						
d. Other Adjustments				52,044.50		93,088.64
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,124,239.83	6.13%	1,193,147.93	9.30%	1,304,133.79
2. Classified Salaries						
a. Base Salaries				984,030.06		998,790.51
b. Step & Column Adjustment				14,760.45		14,981.86
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	984,030.06	1.50%	998,790.51	1.50%	1,013,772.37
3. Employee Benefits	3000-3999	1,045,424.53	10.11%	1,151,116.95	5.16%	1,210,514.58
4. Books and Supplies	4000-4999	433,404.48	2.00%	442,072.57	2.17%	451,665.54
5. Services and Other Operating Expenditures	5000-5999	217,927.92	2.10%	222,504.41	2.30%	227,622.10
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	84,739.30	-100.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
<b>11. Total (Sum lines B1 thru B10)</b>		<b>3,889,766.12</b>	<b>3.03%</b>	<b>4,007,632.37</b>	<b>4.99%</b>	<b>4,207,708.38</b>
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(210,459.34)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		423,257.98		212,798.64		212,798.64
2. Ending Fund Balance (Sum lines C and D1)		212,798.64		212,798.64		212,798.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	212,798.94		212,798.64		212,798.64
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.30)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		212,798.64		212,798.64		212,798.64

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Increase in certificated staff						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	17,279,616.16	5.46%	18,223,495.00	6.03%	19,322,417.00
2. Federal Revenues	8100-8299	1,017,725.24	-3.83%	978,795.00	0.00%	978,795.00
3. Other State Revenues	8300-8599	652,415.53	-26.24%	481,233.00	-1.24%	475,253.00
4. Other Local Revenues	8600-8799	940,248.35	-4.11%	901,606.00	-4.21%	863,606.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		19,890,005.28	3.49%	20,585,129.00	5.12%	21,640,071.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				8,084,533.70		8,309,890.71
b. Step & Column Adjustment				121,268.01		125,429.02
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				104,089.00		186,177.28
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,084,533.70	2.79%	8,309,890.71	3.75%	8,621,497.01
2. Classified Salaries						
a. Base Salaries				2,474,258.44		2,529,733.00
b. Step & Column Adjustment				37,113.88		37,670.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				18,360.68		12,923.41
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,474,258.44	2.24%	2,529,733.00	2.00%	2,580,327.00
3. Employee Benefits	3000-3999	4,725,663.89	11.25%	5,257,360.00	5.44%	5,543,359.00
4. Books and Supplies	4000-4999	877,038.48	2.00%	894,579.00	2.30%	915,154.00
5. Services and Other Operating Expenditures	5000-5999	2,449,790.86	-10.37%	2,195,691.00	1.76%	2,234,304.00
6. Capital Outlay	6000-6999	0.00	0.00%	500,000.00	0.00%	500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	389,166.26	-29.22%	275,451.00	0.00%	275,451.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	600,000.00	25.00%	750,000.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		19,000,451.63	8.22%	20,562,704.71	4.17%	21,420,092.01
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		889,553.65		22,424.29		219,978.99
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		635,866.23		1,525,419.88		1,547,844.17
2. Ending Fund Balance (Sum lines C and D1)		1,525,419.88		1,547,844.17		1,767,823.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	4,000.00		4,000.00		4,000.00
b. Restricted	9740	212,798.94		212,798.64		212,798.64
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	692,136.72		637,683.39		821,216.76
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	570,014.00		616,881.14		642,602.76
2. Unassigned/Unappropriated	9790	46,470.22		76,481.00		87,205.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		1,525,419.88		1,547,844.17		1,767,823.16

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	570,014.00		616,881.14		642,602.76
c. Unassigned/Unappropriated	9790	46,470.52		76,481.00		87,205.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.30)		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)		616,484.22		693,362.14		729,807.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.24%		3.37%		3.41%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		2,132.75		2,116.80		2,081.41
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		19,000,451.63		20,562,704.71		21,420,092.01
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)		19,000,451.63		20,562,704.71		21,420,092.01
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)		570,013.55		616,881.14		642,602.76
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)		570,013.55		616,881.14		642,602.76
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

# OTHER FUNDS

**Orland Joint Unified School District**  
**First Interim Funds 13 - 67**  
**2014-2015**

	FUND 13	FUND 14	FUND 17	FUND 21	FUND 25	FUND 35	FUND 40	FUND 51	FUND 67
	Cafeteria	Deferred Maintenance	Special Reserve Non-Capital	Building Fund	Developer Fees	Co Sch Facility	Special Reserve Capital	Bond Redemption	Self-Insured
<b>Revenues</b>									
Federal Resources	859,587	-	-	-	-	-	-	-	-
Other State	70,650	-	-	-	-	-	-	-	-
Other Local	176,542	-	-	500	90,126	-	-	-	-
<b>Total Revenues</b>	<b>\$ 1,106,779</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 500</b>	<b>\$ 90,126</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>									
Classified Salaries	342,184	-	-	-	-	-	-	-	-
Employee Benefits	221,572	-	-	-	-	-	-	-	-
Books and Supplies	470,784	-	-	-	-	-	-	-	-
Services & Operating	72,239	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	293,835	35,840	-	-	-	-
Other Outgo	-	-	-	-	-	-	-	-	-
Transfers of Indirect Costs	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 1,106,779</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 293,835</b>	<b>\$ 35,840</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Excess (Deficiency)									
Revenues Over Expenses	-	-	-	(293,335)	54,286	-	-	-	-
Interfund Transfers In (Out)	-	-	-	-	-	-	-	-	-
<b>Net Increase(Decrease) to Fund Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (293,335)</b>	<b>\$ 54,286</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Beginning Fund Balance</b>									
<b>As of July 1- Unaudited</b>	<b>\$ 426,860</b>	<b>\$ 708</b>	<b>\$ 333</b>	<b>\$ 339,922</b>	<b>\$ 86,883</b>	<b>\$ 636</b>	<b>\$ -</b>	<b>\$ 1,375,889</b>	<b>\$ 68,592</b>
<b>Ending Fund Balance</b>									
<b>June 30 - Unaudited</b>	<b>\$ 426,860</b>	<b>\$ 708</b>	<b>\$ 333</b>	<b>\$ 46,587</b>	<b>\$ 141,169</b>	<b>\$ 636</b>	<b>\$ -</b>	<b>\$ 1,375,889</b>	<b>\$ 68,592</b>

2014-15 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	859,586.95	859,586.95	16,518.60	859,586.95	0.00	0.0%
3) Other State Revenue		8300-8599	70,650.00	70,650.00	0.00	70,650.00	0.00	0.0%
4) Other Local Revenue		8600-8799	176,542.00	176,542.00	313.59	176,542.00	0.00	0.0%
5) TOTAL, REVENUES			1,106,778.95	1,106,778.95	16,832.19	1,106,778.95		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	342,184.00	342,184.00	162,348.86	342,184.00	0.00	0.0%
3) Employee Benefits		3000-3999	221,572.00	221,572.00	95,168.66	221,572.00	0.00	0.0%
4) Books and Supplies		4000-4999	470,783.95	470,783.95	183,736.92	470,783.95	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	72,239.00	72,239.00	12,732.39	72,239.00	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			1,106,778.95	1,106,778.95	453,986.83	1,106,778.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	(437,154.64)	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(437,154.64)	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	426,859.98	426,859.98		426,859.98	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)			426,859.98	426,859.98		426,859.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			426,859.98	426,859.98		426,859.98		
2) Ending Balance, June 30 (E + F1e)			426,859.98	426,859.98		426,859.98		
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	250,061.00	250,061.00		250,061.00		
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	176,798.98	176,798.98		176,798.98		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	859,586.95	859,586.95	0.00	859,586.95	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	16,518.60	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			859,586.95	859,586.95	16,518.60	859,586.95	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	70,650.00	70,650.00	0.00	70,650.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			70,650.00	70,650.00	0.00	70,650.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	176,142.00	176,142.00	0.00	176,142.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	13.59	400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	300.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			176,542.00	176,542.00	313.59	176,542.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			1,106,778.95	1,106,778.95	16,832.19	1,106,778.95		

2014-15 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	291,638.00	291,638.00	140,883.48	291,638.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	42,045.00	42,045.00	21,465.38	42,045.00	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	8,501.00	8,501.00	0.00	8,501.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			342,184.00	342,184.00	162,348.86	342,184.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	40,036.00	40,036.00	17,355.36	40,036.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	26,178.00	26,178.00	11,462.10	26,178.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	137,405.00	137,405.00	57,431.35	137,405.00	0.00	0.0%
Unemployment Insurance		3501-3502	171.00	171.00	80.93	171.00	0.00	0.0%
Workers' Compensation		3601-3602	6,867.00	6,867.00	3,621.88	6,867.00	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	10,915.00	10,915.00	5,217.06	10,915.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			221,572.00	221,572.00	95,168.68	221,572.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	50,754.95	50,754.95	12,708.17	50,754.95	0.00	0.0%
Noncapitalized Equipment		4400	2,000.00	2,000.00	3,004.62	2,000.00	0.00	0.0%
Food		4700	418,029.00	418,029.00	168,024.13	418,029.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			470,783.95	470,783.95	183,736.92	470,783.95	0.00	0.0%

2014-15 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,250.00	1,250.00	120.00	1,250.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	19,780.00	19,780.00	0.00	19,780.00	0.00	0.0%
Operations and Housekeeping Services		5500	15,523.00	15,523.00	0.00	15,523.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,000.00	9,000.00	9,162.96	9,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	26,686.00	26,686.00	3,449.43	26,686.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>72,239.00</b>	<b>72,239.00</b>	<b>12,732.39</b>	<b>72,239.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,106,778.95</b>	<b>1,106,778.95</b>	<b>453,986.83</b>	<b>1,106,778.95</b>		

2014-15 First Interim  
Cafeteria Special Revenue Fund  
Revenues, Expenditures, and Changes in Fund Balance

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

Resource	Description	2014/15
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	250,061.00
Total, Restricted Balance		250,061.00

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.05	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	707.99	707.99		707.99	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)			707.99	707.99		707.99		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			707.99	707.99		707.99		
2) Ending Balance, June 30 (E + F1e)			707.99	707.99		707.99		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	707.99	707.99		707.99		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.03	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	333.43	333.43		333.43	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)			333.43	333.43		333.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			333.43	333.43		333.43		
2) Ending Balance, June 30 (E + F1e)			333.43	333.43		333.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	333.43	333.43		333.43		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 First 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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	26.59	500.00	0.00	0.0%
5) TOTAL REVENUES			500.00	500.00	26.59	500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	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	293,835.04	293,835.04	141,010.99	293,835.04	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			293,835.04	293,835.04	141,010.99	293,835.04		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(293,335.04)	(293,335.04)	(140,984.40)	(293,335.04)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	13,745.38	13,745.38	0.00	0.00	(13,745.38)	-100.0%
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			13,745.38	13,745.38	0.00	0.00		

2014-15 First 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(279,589.66)	(279,589.66)	(140,984.40)	(293,335.04)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	339,922.19	339,922.19		339,922.19	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)			339,922.19	339,922.19		339,922.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			339,922.19	339,922.19		339,922.19		
2) Ending Balance, June 30 (E + F1e)			60,332.53	60,332.53		46,587.15		
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	60,332.53	60,332.53		46,587.15		
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		

2014-15 First 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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	26.59	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			500.00	500.00	26.59	500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			500.00	500.00	26.59	500.00		

2014-15 First 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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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	196,626.94	196,626.94	141,010.99	196,626.94	0.00	0.0%
Other Debt Service - Principal		7439	97,208.10	97,208.10	0.00	97,208.10	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			293,835.04	293,835.04	141,010.99	293,835.04	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			293,835.04	293,835.04	141,010.99	293,835.04		

2014-15 First 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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	13,745.38	13,745.38	0.00	0.00	(13,745.38)	-100.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>13,745.38</b>	<b>13,745.38</b>	<b>0.00</b>	<b>0.00</b>	<b>(13,745.38)</b>	<b>-100.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>13,745.38</b>	<b>13,745.38</b>	<b>0.00</b>	<b>0.00</b>		

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	46,587.15
Total, Restricted Balance		46,587.15

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	90,126.00	90,126.00	6.46	90,126.00	0.00	0.0%
5) TOTAL, REVENUES			90,126.00	90,126.00	6.46	90,126.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	35,839.73	35,839.73	17,919.68	35,839.73	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			35,839.73	35,839.73	17,919.68	35,839.73		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			54,286.27	54,286.27	(17,913.22)	54,286.27		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim  
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			54,286.27	54,286.27	(17,913.22)	54,286.27		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	86,883.34	86,883.34		86,883.34	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)			86,883.34	86,883.34		86,883.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			86,883.34	86,883.34		86,883.34		
2) Ending Balance, June 30 (E + F1e)			141,169.61	141,169.61		141,169.61		
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	141,169.61	141,169.61		141,169.61		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	126.00	126.00	6.46	126.00	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	90,000.00	90,000.00	0.00	90,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>90,126.00</b>	<b>90,126.00</b>	<b>6.46</b>	<b>90,126.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>90,126.00</b>	<b>90,126.00</b>	<b>6.46</b>	<b>90,126.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	18,106.73	18,106.73	8,719.68	18,106.73	0.00	0.0%
Other Debt Service - Principal		7439	17,733.00	17,733.00	9,200.00	17,733.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			35,839.73	35,839.73	17,919.68	35,839.73	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			35,839.73	35,839.73	17,919.68	35,839.73		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.05	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	635.94	635.94		635.94	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)			635.94	635.94		635.94		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			635.94	635.94		635.94		
2) Ending Balance, June 30 (E + F1e)			635.94	635.94		635.94		
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	635.94		0.00		
Other Commitments		9760	635.94	0.00		635.94		
d) Assigned								
Other Assignments		9760	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,375,889.35	1,375,889.35		1,375,889.35	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)			1,375,889.35	1,375,889.35		1,375,889.35		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,375,889.35	1,375,889.35		1,375,889.35		
2) Ending Balance, June 30 (E + F1e)			1,375,889.35	1,375,889.35		1,375,889.35		
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	1,375,889.35	1,375,889.35		1,375,889.35		
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		

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	1,375,889.35
Total, Restricted Balance		1,375,889.35

2014-15 First Interim  
Self-Insurance Fund  
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			0.00	0.00	0.00	0.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	68,592.00	68,592.00		68,592.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			68,592.00	68,592.00		68,592.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			68,592.00	68,592.00		68,592.00		
2) Ending Net Position, June 30 (E + F1e)			68,592.00	68,592.00		68,592.00		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	68,592.00	68,592.00		68,592.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

# SUPPLEMENTALS

	Object	December	July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):										
<b>A. BEGINNING CASH</b>										
<b>B. RECEIPTS</b>										
LCFF/Revenue Limit Sources										
Principal Apportionment										
Property Taxes										
Miscellaneous Funds										
Federal Revenue										
Other State Revenue										
Other Local Revenue										
Interfund Transfers In										
All Other Financing Sources										
<b>TOTAL RECEIPTS</b>										
<b>C. DISBURSEMENTS</b>										
Certificated Salaries										
Classified Salaries										
Employee Benefits										
Books and Supplies										
Capital Outlay										
Other Outgo										
Interfund Transfers Out										
All Other Financing Uses										
<b>TOTAL DISBURSEMENTS</b>										
<b>D. BALANCE SHEET ITEMS</b>										
Assets and Deferred Outflows										
Cash Not in Treasury										
Accounts Receivable										
Due From Other Funds										
Stores										
Prepaid Expenditures										
Other Current Assets										
Deferred Outflows of Resources										
<b>SUBTOTAL</b>										
Liabilities and Deferred Inflows										
Accounts Payable										
Due To Other Funds										
Current Loans										
Unearned Revenues										
Deferred Inflows of Resources										
<b>SUBTOTAL</b>										
Nonoperating										
Suspense Clearing										
<b>TOTAL BALANCE SHEET ITEMS</b>										
<b>E. NET INCREASE/DECREASE (B - C + D)</b>										
<b>F. ENDING CASH (A + E)</b>										
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)	December								
<b>A. BEGINNING CASH</b>		(134,359.11)	(213,905.23)	1,186,318.33	420,368.76				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources	8010-8019								12,961,476.00
Principal Apportionment	8020-8079	1,437,538.00	800,000.00	800,000.00	1,437,538.00	1,357,154.61		4,413,723.16	4,413,723.16
Property Taxes	8080-8099		2,206,861.58					(95,583.00)	(95,583.00)
Miscellaneous Funds								173,703.00	1,017,725.24
Federal Revenue	8100-8299	93,780.00	93,780.00	93,780.00	93,780.00			1,017,725.24	1,017,725.24
Other State Revenue	8300-8599	50,000.00	50,000.00	50,000.00	50,000.00	89,314.28		652,415.53	652,415.53
Other Local Revenue	8600-8799	85,876.00	36,322.00	37,010.45	100,000.00	184,791.90		940,248.35	940,248.35
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
<b>TOTAL RECEIPTS</b>		1,667,194.00	3,186,963.58	980,790.45	1,681,318.00	1,709,380.79	0.00	19,890,005.04	19,890,005.28
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	705,452.33	745,452.23	705,452.23	1,028,594.56			8,084,533.70	8,084,533.70
Classified Salaries	2000-2999	224,131.00	224,131.00	224,131.00	224,131.25			2,474,258.44	2,474,258.44
Employee Benefits	3000-3999	444,206.36	444,206.36	444,206.36	444,206.37			4,725,663.89	4,725,663.89
Books and Supplies	4000-4999	86,855.58	86,855.58	86,855.58	86,855.58			877,038.48	877,038.48
Services	5000-5999	240,380.64	240,380.64	240,380.64	240,380.66			2,449,790.86	2,449,790.86
Capital Outlay	6000-6599	0.00	0.00	0.00	0.00			0.00	0.00
Other Outgo	7000-7499	45,714.21	45,714.21	45,714.21	45,714.21			389,166.26	389,166.26
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>		1,746,740.12	1,786,740.02	1,746,740.02	2,069,882.63	0.00	0.00	19,000,451.63	19,000,451.63
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							(58,839.00)	
Accounts Receivable	9200-9299							1,694,718.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	1,635,879.00	
<b>Liabilities and Deferred Inflows</b>									
Accounts Payable	9500-9599							331,682.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							1,638,572.49	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
<b>SUBTOTAL</b>		0.00	0.00	0.00	0.00	0.00	0.00	1,970,254.49	
<b>Nonoperating</b>									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET ITEMS</b>		0.00	0.00	0.00	0.00	0.00	0.00	(334,375.49)	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(79,546.12)	1,400,223.56	(765,949.57)	(386,564.63)	1,709,380.79	0.00	555,177.92	889,553.65
<b>F. ENDING CASH (A + E)</b>		(213,905.23)	1,186,318.33	420,368.76	31,804.13				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								1,741,184.92	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</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)	2,114.78	2,114.78	2,132.75	2,132.75	17.97	1%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</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%
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</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%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,114.78	2,114.78	2,132.75	2,132.75	17.97	1%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	28.34	28.34	28.34	28.34	0.00	0%
c. Special Education-NPS/LCI	0.96	0.96	0.96	0.96	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	29.30	29.30	29.30	29.30	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	2,144.08	2,144.08	2,162.05	2,162.05	17.97	1%
<b>7. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program ADA</b>						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
<b>e. Total, County Program ADA (Sum of Lines B1a through B1d)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

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

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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: \_\_\_\_\_

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: Decemeber 18, 2014

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  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: Karen Gosting

Telephone: 530-865-1200

Title: Chief Business Official

E-mail: kgosting@orlandusd.net

### Criteria and Standards Review Summary

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

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

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

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

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

# **CRITERIA & STANDARDS**

Provide methodology and assumptions used to estimate ADA, enrollment, revenues, expenditures, reserves and fund balance, and multiyear commitments (including cost-of-living adjustments).

Deviations from the standards must be explained and may affect the interim certification.

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

STANDARD: Funded average daily attendance (ADA) for any of the current fiscal year or two subsequent fiscal years has not changed by more than two percent since budget adoption.

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

#### 1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 1A)	Projected Year Totals		
Current Year (2014-15)	2,114.78	2,132.75	0.8%	Met
1st Subsequent Year (2015-16)	2,114.78	2,116.80	0.1%	Met
2nd Subsequent Year (2016-17)	2,114.78	2,081.46	-1.6%	Met

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

### 2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	2,215	2,215	0.0%	Met
1st Subsequent Year (2015-16)	2,215	2,245	1.4%	Met
2nd Subsequent Year (2016-17)	2,215	2,217	0.1%	Met

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

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	2,097	2,194	95.6%
Second Prior Year (2012-13)	2,094	2,163	96.8%
First Prior Year (2013-14)	2,115	2,215	95.5%
		Historical Average Ratio:	96.0%
		District's ADA to Enrollment Standard (historical average ratio plus 0.5%):	96.5%

#### 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)	2,133	2,215	96.3%	Met
1st Subsequent Year (2015-16)	2,117	2,245	94.3%	Met
2nd Subsequent Year (2016-17)	2,081	2,217	93.9%	Met

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals			
Current Year (2014-15)	16,798,895.97	17,375,199.16		3.4%	Not Met
1st Subsequent Year (2015-16)	18,471,602.00	18,223,495.00		-1.3%	Met
2nd Subsequent Year (2016-17)	19,308,956.00	19,322,417.00		0.1%	Met

##### 4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:  
(required if NOT met)

Increased in LCFF funding due to increased ADA by 17.97 and the State increase the formula for the current year due to higher revenues than projected

**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)	11,189,354.39	12,782,770.82	87.5%
Second Prior Year (2012-13)	11,707,445.32	13,377,587.07	87.5%
First Prior Year (2013-14)	11,569,763.85	13,315,767.25	86.9%
	Historical Average Ratio:		87.3%

	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):	84.3% to 90.3%	84.3% to 90.3%	84.3% to 90.3%

**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)	12,130,761.61	15,110,685.51	80.3%	Not Met
1st Subsequent Year (2015-16)	12,753,928.32	15,955,072.34	79.9%	Not Met
2nd Subsequent Year (2016-17)	13,216,762.27	16,462,383.63	80.3%	Not 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 NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard 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 salaries and benefits.

**Explanation:**  
(required if NOT met)

Ratio changed due to the increases in one-time expenditures that were not originally budgeted such as new grant expenditures, common core expenditures, supplemental and concentration expenditures as well as other professional development. These changes effect the ratio.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2014-15)	928,220.00	1,017,725.24	9.6%	Yes
1st Subsequent Year (2015-16)	929,679.00	978,795.00	5.3%	Yes
2nd Subsequent Year (2016-17)	929,679.00	978,795.00	5.3%	Yes

Explanation:  
(required if Yes)

Federal revenue increased by \$89,505 since the original budget adoption. Title I increased by \$56,740 and \$22,468 is due to the Carl Perkins Grant which is a new federal funding source for OHS. An additional \$8,244 was not originally budgeted for Title III Immigrant Education as well as an increase was realized for Title of an additional \$3,186. There was also some slight decreases in other federal resources that resulted in a slight reduction in the overall increases by \$1,133.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2014-15)	376,189.00	652,415.53	73.4%	Yes
1st Subsequent Year (2015-16)	367,691.00	481,233.00	30.9%	Yes
2nd Subsequent Year (2016-17)	367,691.00	475,253.00	29.3%	Yes

Explanation:  
(required if Yes)

There was a substantial increase in other state revenue by \$276,227. The release of one-time mandated claims was realized for \$141,613. The district applied for the Mandated Block Grant in August for \$79,06. Additionally, a recalculation of lottery revenue and medical claiming also increased state funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2014-15)	904,748.00	940,248.35	3.9%	No
1st Subsequent Year (2015-16)	901,606.00	901,606.00	0.0%	No
2nd Subsequent Year (2016-17)	901,606.00	863,606.00	-4.2%	No

Explanation:  
(required if Yes)

In subsequent years the district local will decline in rents/leases due to the contract with GCE for the special education building will sunset at the end of 14/15.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2014-15)	516,511.38	877,038.48	69.8%	Yes
1st Subsequent Year (2015-16)	516,813.00	894,579.00	73.1%	Yes
2nd Subsequent Year (2016-17)	516,813.00	915,154.00	77.1%	Yes

Explanation:  
(required if Yes)

Supplies increase substantially due to original budget did not include one time expenditures for common core, additional technology equipment needed, as well as supplemental/concentration additional needs.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2014-15)	2,027,455.00	2,449,790.86	20.8%	Yes
1st Subsequent Year (2015-16)	2,066,055.00	2,195,691.00	6.3%	Yes
2nd Subsequent Year (2016-17)	2,104,668.00	2,234,304.00	6.2%	Yes

Explanation:  
(required if Yes)

Services and operations substantial increases in current more so than subsequent due to one time expenditures that will not be realized in the out year.s. The current year has increased the professional development training as well as contracting additional professionals to aid in the repair of the districts issues.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	2,209,157.00	2,610,389.12	18.2%	Not Met
1st Subsequent Year (2015-16)	2,198,976.00	2,361,634.00	7.4%	Not Met
2nd Subsequent Year (2016-17)	2,198,976.00	2,317,654.00	5.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	2,543,966.38	3,326,829.34	30.8%	Not Met
1st Subsequent Year (2015-16)	2,582,868.00	3,090,270.00	19.6%	Not Met
2nd Subsequent Year (2016-17)	2,621,481.00	3,149,458.00	20.1%	Not Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

Federal revenue increased by \$89,505 since the original budget adoption. Title I increased by \$56,740 and \$22,468 is due to the Carl Perkins Grant which is a new federal funding source for OHS. An additional \$8,244 was not originally budgeted for Title III Immigrant Education as well as an increase was realized for Title of an additional \$3,186. There was also some slight decreases in other federal resources that resulted in a slight reduction in the overall increases by \$1,133.

**Explanation:**

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

There was a substantial increase in other state revenue by \$276,227. The release of one-time mandated claims was realized for \$141,613. The district applied for the Mandated Block Grant in August for \$79,06. Additionally, a recalculation of lottery revenue and medicare claiming also increased state funding.

**Explanation:**

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

In subsequent years the district local will decline in rents/leases due to the contract with GCE for the special education building will sunset at the end of 14/15.

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

**Explanation:**

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

Supplies increase substantially due to original budget did not include one time expenditures for common core, additional technology equipment needed, as well as supplemental/concentration additional needs.

**Explanation:**

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

Services and operations substantial increases in current more so than subsequent due to one time expenditures that will not be realized in the out year.s. The current year has increased the professional development training as well as contracting additional professionals to aid in the repair of the districts issues.

## 7. CRITERION: Facilities Maintenance

**STANDARD:** Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code Section 17070.75, or in how the district is providing adequately to preserve the functionality of its facilities for their normal life in accordance with Education Code sections 52060(d)(1) and 17002(d)(1).

### Determining the District's Compliance with the Contribution Requirement for EC Section 17070.75 as modified by Section 17070.766 and amended by SB 70 (Chapter 7, Statutes of 2011), effective 2008-09 through 2014-15 - Ongoing and Major Maintenance/Restricted Maintenance Account (OMMA/RMA)

**NOTE:** SB 70 (Chapter 7, Statutes of 2011) extends EC Section 17070.766 from 2008-09 through 2014-15. EC Section 17070.766 reduced the contributions required by EC Section 17070.75 from 3 percent to 1 percent. Therefore, the calculation in this section has been revised accordingly for that period.

**DATA ENTRY:** Budget Adoption data that exist will be extracted; otherwise, enter Budget Adoption data into lines 1 and 2. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	181,811.06	917,665.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)			

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

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	3.2%	3.4%	3.4%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.1%	1.1%	1.1%

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

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	1,100,012.99	15,110,685.51	N/A	Met
1st Subsequent Year (2015-16)	22,424.29	18,555,072.34	N/A	Met
2nd Subsequent Year (2016-17)	219,978.99	17,212,383.63	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2014-15)	1,525,419.88		Met
1st Subsequent Year (2015-16)	1,547,844.17		Met
2nd Subsequent Year (2016-17)	1,767,823.16		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)	31,804.13		Met

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

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

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

Explanation:  
(required if NOT met)

To be adjusted

# 10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,133	2,117	2,081
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):

Yes

- Special Education Pass-through Funds  
(Fund 10, resources 3300-3499 and 6500-6540,  
objects 7211-7213 and 7221-7223)

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
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)	19,000,451.63	20,562,704.71	21,420,092.01
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	19,000,451.63	20,562,704.71	21,420,092.01
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	570,013.55	616,881.14	642,602.76
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)	570,013.55	616,881.14	642,602.76

### 10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	570,014.00	616,881.14	642,602.76
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	46,470.52	76,481.00	87,205.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.30)	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)	616,484.22	693,362.14	729,807.76
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.24%	3.37%	3.41%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>570,013.55</b>	<b>616,881.14</b>	<b>642,602.76</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

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## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

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

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

No

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

### S3. Temporary Interfund Borrowings

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

No

- 1b. If Yes, identify the interfund borrowings:

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

**-5.0% to +5.0%**  
**or -\$20,000 to +\$20,000****S5A. Identification of the District's Projected Contributions, Transfers, and Capital Projects that may Impact the General Fund**

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(1,669,130.00)	(1,936,327.84)	16.0%	267,197.84	Not Met
1st Subsequent Year (2015-16)	(2,097,130.00)	(2,293,094.00)	9.3%	195,964.00	Not Met
2nd Subsequent Year (2016-17)	(2,127,130.00)	(2,494,425.00)	17.3%	367,295.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

Increase costs of the special education programs as well as staff step/columns and benefits grow each year. The 1st interim reflects those changes.

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

--

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

**Project Information:**  
(required if YES)




**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?

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

**Explanation:**  
(Required if Yes)

Fund 21- Building Fund and Fund 25 Developer Fee Fund are near depletion. Capital lease payments of \$35,840 have been paid out of Fund 25 and COPs have been paid out of Fund 21. The district has budgeted these payments through 2014-2015 in the designated funds. However, the futures payments will be paid from the general fund unless future revenues materialize.

## S7. Unfunded Liabilities

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

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

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

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

Yes
-----

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

No
----

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

No
----

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)  
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?  
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

Budget Adoption (Form 01CS, Item S7A)		First Interim
4,982,145.00		4,982,145.00
4,982,145.00		4,982,145.00

  

Actuarial	Actuarial
Jul 01, 2010	Jul 01, 2010

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)

Budget Adoption (Form 01CS, Item S7A)		First Interim
639,106.00		639,106.00
639,106.00		639,106.00
639,106.00		639,106.00

- 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)

411,551.41	387,019.76
411,551.41	406,370.75
411,551.41	426,689.29

- 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)

411,551.41	387,019.76
411,551.41	406,370.75
411,551.41	426,689.29

- d. Number of retirees receiving OPEB benefits  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

26	26
25	25
25	25

4. Comments:

--

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
	0.00	0.00
	0.00	0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
	2,601,054.00	2,601,054.00
	2,731,107.00	2,731,107.00
	2,867,662.00	2,867,662.00

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

	2,601,054.00	2,601,054.00
	2,731,107.00	2,731,107.00
	2,867,662.00	2,867,662.00

4. Comments:

**S8. Status of Labor Agreements**

Analyze the status of employee labor agreements. Identify new labor agreements that have been ratified since budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

If salary and benefit negotiations are not finalized, upon settlement with certificated or classified staff:

The school district must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the county office of education (COE) with an analysis of the cost of the settlement and its impact on the operating budget.

The county superintendent shall review the analysis relative to the criteria and standards and may provide written comments to the president of the district governing board and superintendent.

**S8A. Cost Analysis of District's Labor Agreements - Certificated (Non-management) Employees**

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

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

Were all certificated labor negotiations settled as of budget adoption?

No

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	105.2	108.8	108.8	108.8

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

Yes

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.

If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Aug 21, 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:

Aug 21, 2014

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

Yes

If Yes, date of budget revision board adoption:

Sep 18, 2014

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2015

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

83,310	88,036	88,916
--------	--------	--------

% change in salary schedule from prior year  
or

1.0%

**Multiyear Agreement**

Total cost of salary settlement

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

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

Settlement includes 1% on the salary schedule and 1% off salary schedule offset by STRS reduction and health-welfare for the current fiscal year

**Negotiations Not Settled**

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

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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
1,860,487	2,046,536	2,251,189
100.0%	100.0%	100.0%
Actual		

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

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

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

No		
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Actual projected in MYP will adjust cost of HW on thi form in 2nd interim.

**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
149,812	161,183	288,607
2.0%	2.0%	2.0%

**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

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

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	58.8	62.3	62.3	62.3

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

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 Budget Adoption**

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

Aug 21, 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:

Aug 21, 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:

Sep 18, 2014

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2014

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

156,256

156,256

156,256

% change in salary schedule from prior year  
or

1.0%

**Multiyear Agreement**

Total cost of salary settlement

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

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

Salary schedule reflects 1% on and 1% off schedule. Settlement for CSEA reinstatement of 2.5 FTE

**Negotiations Not Settled**

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

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

7. Amount included for any tentative salary schedule increases

**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
839,649	881,631	925,713
100.0%	100.0%	100.0%

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

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

No		
----	--	--

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

Actual is projected in MYP , will adjust cost of HW on this form in 2nd Interim

**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
28,642	29,652	42,674
1.2%	1.2%	20.0%

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

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

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

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

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	20.0	16.0	16.0	16.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
(1,911)	9,943	9,943
1.0%	1.0%	1.0%

**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
259,328	272,288	285,904
100.0%	100.0%	100.0%
5.0%	5.0%	5.0%

**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
17,397	2,276	23,000
1.0%	1.3%	1.3%

**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
19,165	19,165	19,165
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?

Yes

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

Comments:  
(optional)

The district has recovered from self-certified negative budget in 2013-2014. While the district is no longer in fiscal distress the district does have many challenges due to the large amount of long term debt incurred in prior fiscal years that needs to be carefully reviewed and possibly refinanced to level out the strain of debt. The district also has a dire need in planning and saving for building and ground maintenance.

End of School District First Interim Criteria and Standards Review