

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	548,670.75
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	201,651.79
Total, Restricted Balance		750,322.54

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	(51.09)	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	(51.09)	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	134,221.00	134,221.00	250,649.51	472,039.51	(337,818.51)	-251.7%
6) Capital Outlay		6000-6999	280,000.00	280,000.00	0.00	40,000.00	240,000.00	85.7%
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			417,221.00	417,221.00	250,649.51	515,039.51		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(416,721.00)	(416,721.00)	(250,700.80)	(514,539.51)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	355,221.00	355,221.00	0.00	355,221.00	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			355,221.00	355,221.00	0.00	355,221.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(61,500.00)	(61,500.00)	(250,700.80)	(159,318.51)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	238,528.96	238,528.96		159,318.51	(79,210.45)	-33.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			238,528.96	238,528.96		159,318.51		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			238,528.96	238,528.96		159,318.51		
2) Ending Balance, June 30 (E + F1e)			177,028.96	177,028.96		0.00		
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	177,028.96	177,028.96		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
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)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	(51.09)	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	(51.09)	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	(51.09)	500.00		

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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	35,000.00	35,000.00	250,649.51	299,818.51	(264,818.51)	-756.6%
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	99,221.00	99,221.00	0.00	172,221.00	(73,000.00)	-73.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			134,221.00	134,221.00	250,649.51	472,039.51	(337,818.51)	-251.7%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	280,000.00	280,000.00	0.00	0.00	280,000.00	100.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	40,000.00	(40,000.00)	New
TOTAL, CAPITAL OUTLAY			280,000.00	280,000.00	0.00	40,000.00	240,000.00	85.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			417,221.00	417,221.00	250,649.51	515,039.51		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	355,221.00	355,221.00	0.00	355,221.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			355,221.00	355,221.00	0.00	355,221.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses								
		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			355,221.00	355,221.00	0.00	355,221.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(958.64)	367.69	367.69	New
5) TOTAL REVENUES			0.00	0.00	(958.64)	367.69		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(958.64)	367.69		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,790,000.00	1,790,000.00	0.00	1,786,700.76	3,299.24	0.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,790,000.00)	(1,790,000.00)	0.00	(1,786,700.76)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,790,000.00)	(1,790,000.00)	(958.64)	(1,786,333.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,341,791.14	7,341,791.14		1,786,333.07	(5,555,458.07)	-75.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,341,791.14	7,341,791.14		1,786,333.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,341,791.14	7,341,791.14		1,786,333.07		
2) Ending Balance, June 30 (E + F1e)			5,551,791.14	5,551,791.14		0.00		
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								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,551,791.14	5,551,791.14		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(958.64)	367.69	367.69	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(958.64)	367.69	367.69	New
TOTAL, REVENUES			0.00	0.00	(958.64)	367.69		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	1,790,000.00	1,790,000.00	0.00	1,786,700.76	3,299.24	0.2%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,790,000.00	1,790,000.00	0.00	1,786,700.76	3,299.24	0.2%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,790,000.00)	(1,790,000.00)	0.00	(1,786,700.76)		

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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(4,993.24)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(4,993.24)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	507,291.00	507,291.00	154,172.42	477,136.11	30,154.89	5.9%
3) Employee Benefits		3000-3999	181,459.00	181,459.00	63,131.53	181,459.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	289,211.35	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	256,966.35	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	3,778,459.33	16,972,495.13	(16,972,495.13)	New
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			688,750.00	688,750.00	4,541,940.98	17,631,090.24		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(688,750.00)	(688,750.00)	(4,546,934.22)	(17,631,090.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(688,750.00)	(688,750.00)	(4,546,934.22)	(17,631,090.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	35,425,892.31	35,425,892.31		13,168,494.74	(22,257,397.57)	-62.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			35,425,892.31	35,425,892.31		13,168,494.74		
d) Other Restatements		9795	3,368,715.66	3,368,715.66		0.00	(3,368,715.66)	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			38,794,607.97	38,794,607.97		13,168,494.74		
2) Ending Balance, June 30 (E + F1e)			38,105,857.97	38,105,857.97		(4,462,595.50)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	38,105,857.97	38,105,857.97		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		(4,462,595.50)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
8629		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	0.00	0.00	(4,993.24)	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(4,993.24)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(4,993.24)	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	2,980.20	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	42,203.00	42,203.00	1,177.59	42,203.00	0.00	0.0%
Other Classified Salaries		2900	465,088.00	465,088.00	150,014.63	434,933.11	30,154.89	6.5%
TOTAL, CLASSIFIED SALARIES			507,291.00	507,291.00	154,172.42	477,136.11	30,154.89	5.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	52,295.00	52,295.00	16,796.66	52,295.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	33,297.00	33,297.00	11,415.36	33,297.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	71,800.00	71,800.00	26,754.14	71,800.00	0.00	0.0%
Unemployment Insurance		3501-3502	220.00	220.00	74.59	220.00	0.00	0.0%
Workers' Compensation		3601-3602	16,867.00	16,867.00	5,776.19	16,867.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,980.00	6,980.00	2,312.59	6,980.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			181,459.00	181,459.00	63,131.53	181,459.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	78,007.29	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	211,204.06	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	289,211.35	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	130.04	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	1,954.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	6,826.72	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	247,828.85	0.00	0.00	0.0%
Communications		5900	0.00	0.00	226.74	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	256,966.35	0.00	0.00	0.0%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	9,856.61	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	3,692,178.57	16,972,495.13	(16,972,495.13)	New
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	76,424.15	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	3,778,459.33	16,972,495.13	(16,972,495.13)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			688,750.00	688,750.00	4,541,940.98	17,631,090.24		

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

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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150,000.00	150,000.00	2,926.30	150,000.00	0.00	0.0%
5) TOTAL, REVENUES			150,000.00	150,000.00	2,926.30	150,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	20,000.00	20,000.00	0.00	30,340.00	(10,340.00)	-51.7%
5) Services and Other Operating Expenditures		5000-5999	54,500.00	54,500.00	13,258.50	54,500.00	0.00	0.0%
6) Capital Outlay		6000-6999	75,500.00	75,500.00	65,203.83	155,500.00	(80,000.00)	-106.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	2,750,224.00	2,750,224.00	800,137.00	2,779,991.00	(29,767.00)	-1.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,900,224.00	2,900,224.00	878,599.33	3,020,331.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,750,224.00)	(2,750,224.00)	(875,673.03)	(2,870,331.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,750,224.00	2,750,224.00	0.00	2,750,224.00	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			2,750,224.00	2,750,224.00	0.00	2,750,224.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(875,673.03)	(120,107.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,954,548.91	3,954,548.91		2,408,496.09	(1,546,052.82)	-39.1%
b) Audit Adjustments		9793	(536,273.59)	(536,273.59)		0.00	536,273.59	-100.0%
c) As of July 1 - Audited (F1a + F1b)			3,418,275.32	3,418,275.32		2,408,496.09		
d) Other Restatements		9795	536,273.59	536,273.59		0.00	(536,273.59)	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,954,548.91	3,954,548.91		2,408,496.09		
2) Ending Balance, June 30 (E + F1e)			3,954,548.91	3,954,548.91		2,288,389.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			(1,163.00)	(1,163.00)		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)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	0.00	0.00	321.53	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								
Mitigation/Developer Fees		8681	50,000.00	50,000.00	2,604.77	50,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150,000.00	150,000.00	2,926.30	150,000.00	0.00	0.0%
TOTAL REVENUES			150,000.00	150,000.00	2,926.30	150,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	10,340.00	(10,340.00)	New
TOTAL, BOOKS AND SUPPLIES			20,000.00	20,000.00	0.00	30,340.00	(10,340.00)	-51.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	8,350.50	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	54,500.00	54,500.00	4,908.00	54,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			54,500.00	54,500.00	13,258.50	54,500.00	0.00	0.0%

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)
CAPITAL OUTLAY								
Land		6100	20,000.00	20,000.00	0.00	20,000.00	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	6,000.00	6,000.00	65,203.83	86,000.00	(80,000.00)	-1333.3%
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	37,000.00	37,000.00	0.00	37,000.00	0.00	0.0%
Equipment Replacement		6500	12,500.00	12,500.00	0.00	12,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			75,500.00	75,500.00	65,203.83	155,500.00	(80,000.00)	-106.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,060,224.00	1,060,224.00	80,137.00	1,060,224.00	0.00	0.0%
Other Debt Service - Principal		7439	1,690,000.00	1,690,000.00	720,000.00	1,719,767.00	(29,767.00)	-1.8%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,750,224.00	2,750,224.00	800,137.00	2,779,991.00	(29,767.00)	-1.1%
TOTAL, EXPENDITURES			2,900,224.00	2,900,224.00	878,599.33	3,020,331.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	2,750,224.00	2,750,224.00	0.00	2,750,224.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,750,224.00	2,750,224.00	0.00	2,750,224.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			2,750,224.00	2,750,224.00	0.00	2,750,224.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	2,288,389.09
Total, Restricted Balance		<u>2,288,389.09</u>

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)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	4,500,000.00	4,500,000.00	0.00	0.00	(4,500,000.00)	-100.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(366.99)	0.00	0.00	0.0%
5) TOTAL, REVENUES			4,500,000.00	4,500,000.00	(366.99)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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	4,500,000.00	4,500,000.00	0.00	0.00	4,500,000.00	100.0%
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			4,500,000.00	4,500,000.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(366.99)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(366.99)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		4,338.52	4,338.52	New
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		4,338.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		4,338.52		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		4,338.52		
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						4,338.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	4,500,000.00	4,500,000.00	0.00	0.00	(4,500,000.00)	-100.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			4,500,000.00	4,500,000.00	0.00	0.00	(4,500,000.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(366.99)	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(366.99)	0.00	0.00	0.0%
TOTAL, REVENUES			4,500,000.00	4,500,000.00	(366.99)	0.00		

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

2014-15 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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,500,000.00	4,500,000.00	0.00	0.00	4,500,000.00	100.0%
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			4,500,000.00	4,500,000.00	0.00	0.00	4,500,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,500,000.00	4,500,000.00	0.00	0.00		

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

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
7710	State School Facilities Projects	4,338.52
Total, Restricted Balance		<u>4,338.52</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(491.31)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(491.31)	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	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	(514,369.00)	(514,369.00)	0.00	0.00	(514,369.00)	100.0%
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			(514,369.00)	(514,369.00)	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			514,369.00	514,369.00	(491.31)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim
Special Reserve Fund for 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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			514,369.00	514,369.00	(491.31)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,419,359.27	4,419,359.27		10,753.69	(4,408,605.58)	-99.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,419,359.27	4,419,359.27		10,753.69		
d) Other Restatements		9795	(3,904,989.25)	(3,904,989.25)		0.00	3,904,989.25	-100.0%
e) Adjusted Beginning Balance (F1c + F1d)			514,370.02	514,370.02		10,753.69		
2) Ending Balance, June 30 (E + F1e)			1,028,739.02	1,028,739.02		10,753.69		
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			1,028,739.02	1,028,739.02		10,753.69		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(491.31)	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(491.31)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(491.31)	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	(514,369.00)	(514,369.00)	0.00	0.00	(514,369.00)	100.0%
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			(514,369.00)	(514,369.00)	0.00	0.00	(514,369.00)	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			(514,369.00)	(514,369.00)	0.00	0.00		

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

Resource	Description	2014/15 Projected Year Totals
9010	Other Restricted Local	10,753.69
Total, Restricted Balance		<u>10,753.69</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	38,000.00	38,000.00	807.18	38,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,849,000.00	10,849,000.00	7,803.12	10,849,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,887,000.00	10,887,000.00	8,610.30	10,887,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	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	11,028,111.00	11,028,111.00	7,213,106.44	11,028,111.00	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			11,028,111.00	11,028,111.00	7,213,106.44	11,028,111.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(141,111.00)	(141,111.00)	(7,204,496.14)	(141,111.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim
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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(141,111.00)	(141,111.00)	(7,204,496.14)	(141,111.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,575,702.13	8,575,702.13		8,679,879.22	104,177.09	1.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,575,702.13	8,575,702.13		8,679,879.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,575,702.13	8,575,702.13		8,679,879.22		
2) Ending Balance, June 30 (E + F1e)			8,434,591.13	8,434,591.13		8,538,768.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	8,434,591.13	8,434,591.13		8,538,768.22		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	38,000.00	38,000.00	0.00	38,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	807.18	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			38,000.00	38,000.00	807.18	38,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	9,535,000.00	9,535,000.00	0.00	9,535,000.00	0.00	0.0%
Unsecured Roll		8612	1,271,000.00	1,271,000.00	0.00	1,271,000.00	0.00	0.0%
Prior Years' Taxes		8613	31,500.00	31,500.00	0.00	31,500.00	0.00	0.0%
Supplemental Taxes		8614	1,000.00	1,000.00	9,409.94	1,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,500.00	10,500.00	(1,606.82)	10,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,849,000.00	10,849,000.00	7,803.12	10,849,000.00	0.00	0.0%
TOTAL, REVENUES			10,887,000.00	10,887,000.00	8,610.30	10,887,000.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	5,600,000.00	5,600,000.00	4,585,000.00	5,600,000.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	5,428,111.00	5,428,111.00	2,628,106.44	5,428,111.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			11,028,111.00	11,028,111.00	7,213,106.44	11,028,111.00	0.00	0.0%
TOTAL, EXPENDITURES			11,028,111.00	11,028,111.00	7,213,106.44	11,028,111.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(133.31)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(133.31)	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	485,750.00	485,750.00	485,750.75	485,750.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			485,750.00	485,750.00	485,750.75	485,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(485,750.00)	(485,750.00)	(485,884.06)	(485,750.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(485,750.00)	(485,750.00)	(485,884.06)	(485,750.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	491,791.04	491,791.04		486,167.63	(5,623.41)	-1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			491,791.04	491,791.04		486,167.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			491,791.04	491,791.04		486,167.63		
2) Ending Net Position, June 30 (E + F1e)			6,041.04	6,041.04		417.63		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	6,041.04	6,041.04		417.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	(133.31)	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								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(133.31)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(133.31)	0.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	485,750.00	485,750.00	485,750.75	485,750.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			485,750.00	485,750.00	485,750.75	485,750.00	0.00	0.0%
TOTAL, EXPENSES			485,750.00	485,750.00	485,750.75	485,750.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	(4.67)	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	(4.67)	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	8,300.00	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	8,300.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(8,304.67)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	(8,304.67)	0.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	89,230.29	89,230.29		104,231.65	15,001.36	16.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,230.29	89,230.29		104,231.65		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			89,230.29	89,230.29		104,231.65		
2) Ending Net Position, June 30 (E + F1e)			89,230.29	89,230.29		104,231.65		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	89,230.29	89,230.29		104,231.65		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

2014-15 First Interim
 Foundation Private-Purpose Trust 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)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	(4.67)	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	(4.67)	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	(4.67)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	8,300.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	0.00	8,300.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			0.00	0.00	8,300.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	104,231.65
Total, Restricted Net Position		<u>104,231.65</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	10,268.09	10,268.09	10,531.20	10,531.20	263.11	3%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	10,268.09	10,268.09	10,531.20	10,531.20	263.11	3%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	44.77	44.77	45.10	45.10	0.33	1%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	44.77	44.77	45.10	45.10	0.33	1%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	10,312.86	10,312.86	10,576.30	10,576.30	263.44	3%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	(257,669.00)	8,857,553.97	11,251,790.95	10,863,845.95	10,010,273.95	8,076,310.95	14,435,170.95	15,317,255.95
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	3,104,095.00	3,104,095.00	8,725,798.00	5,587,371.00	5,587,371.00	8,725,798.00	5,587,371.00	5,587,371.00
Property Taxes	489,601.00	489,601.00				3,916,806.00		
Miscellaneous Funds			2,221,263.00				634,647.00	1,586,616.00
Federal Revenue			185,833.00	669,000.00	669,000.00	669,000.00	1,895,500.00	214,080.00
Other State Revenue			145,196.00	653,381.00	362,989.00	1,887,544.00	1,669,751.00	217,794.00
Other Local Revenue	1,786,700.00							
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	5,380,396.00	3,593,696.00	11,278,090.00	6,909,752.00	6,619,360.00	15,199,148.00	9,787,269.00	7,605,861.00
C. DISBURSEMENTS								
Certificated Salaries	1,320,774.00	1,761,032.00	3,962,322.00	3,962,322.00	4,182,451.00	4,182,451.00	4,182,451.00	4,182,451.00
Classified Salaries	410,443.00	684,072.00	1,231,330.00	1,231,330.00	1,231,330.00	1,231,330.00	1,231,330.00	1,231,330.00
Employee Benefits	475,150.00	475,150.00	1,520,481.00	1,520,481.00	1,520,481.00	1,520,481.00	1,520,481.00	1,520,481.00
Books and Supplies	872,804.00	436,402.00	1,571,047.00	872,804.00	523,682.00	523,682.00	523,682.00	523,682.00
Services	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00	1,104,544.00
Capital Outlay	277,800.00	277,800.00	277,800.00	277,800.00	277,800.00	277,800.00	317,486.00	357,171.00
Other Outgo					154,532.00		25,210.00	9,657.00
Interfund Transfers Out			2,277,723.00					
All Other Financing Uses								
TOTAL DISBURSEMENTS	4,461,515.00	4,739,000.00	11,945,247.00	8,969,281.00	8,954,820.00	8,840,288.00	8,905,184.00	8,929,316.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not in Treasury	1,281,664.05							
Accounts Receivable	15,624,971.19							
Due From Other Funds		3,806,450.00	279,212.00	2,374,831.00	441,497.00			
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	16,906,635.24	3,806,450.00	279,212.00	2,374,831.00	441,497.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable		266,909.02						
Due To Other Funds	1,808,303.08							
Current Loans								
Unearned Revenues				1,168,874.00				
Deferred Inflows of Resources								
SUBTOTAL	3,244,086.38	266,909.02	0.00	1,168,874.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	13,662,548.86	3,539,540.98	279,212.00	1,205,957.00	441,497.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	9,115,222.97	2,394,236.98	(387,945.00)	(853,572.00)	(1,933,963.00)	6,358,860.00	882,085.00	(1,323,455.00)
F. ENDING CASH (A + E)	8,857,553.97	11,251,790.95	10,863,845.95	10,010,273.95	8,076,310.95	14,435,170.95	15,317,255.95	13,993,800.95
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	13,993,800.95	14,489,115.95	16,243,704.95	13,809,911.95				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	8,725,798.00	5,587,371.00	5,587,371.00	3,138,427.00	5,587,371.00		74,635,608.00	74,635,609.00
Property Taxes		3,916,806.00	489,601.00	489,601.00			9,792,016.00	9,792,014.00
Miscellaneous Funds							0.00	0.00
Federal Revenue	260,910.00	735,900.00	140,490.00	634,647.00	1,269,293.00		6,346,466.00	6,346,465.00
Other State Revenue	217,784.00	217,794.00	798,576.00	362,989.00	1,993,620.00		7,433,333.00	7,433,333.00
Other Local Revenue					725,979.00		7,259,787.00	7,259,786.00
Interfund Transfers In							1,786,700.00	1,786,700.76
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	9,204,602.00	10,457,871.00	7,016,038.00	4,625,664.00	9,576,263.00	0.00	107,253,910.00	107,253,907.76
C. DISBURSEMENTS								
Certificated Salaries	3,962,322.00	3,962,322.00	3,962,322.00	3,962,322.00	440,258.00		44,025,800.00	44,025,805.56
Classified Salaries	1,231,330.00	1,231,330.00	1,231,330.00	1,231,330.00	273,629.00		13,681,444.00	13,681,443.77
Employee Benefits	1,520,481.00	1,520,481.00	2,470,782.00	3,231,022.00	190,060.00		19,006,012.00	19,006,014.00
Books and Supplies	523,682.00	523,682.00	523,682.00	1,047,365.00	261,841.00		8,728,037.00	8,728,038.36
Services	1,104,544.00	1,104,544.00	1,104,544.00	1,047,365.00	1,108,853.00		14,363,381.00	14,363,380.49
Capital Outlay	357,171.00	357,171.00	357,171.00	357,171.00	198,429.00		3,968,570.00	3,968,571.00
Other Outgo	9,657.00	3,752.00		(389,014.00)	2,277,723.00		4,555,446.00	4,555,445.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	8,709,187.00	8,703,282.00	9,649,831.00	10,544,740.00	4,750,793.00	0.00	108,142,484.00	108,142,502.18
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							1,281,664.05	
Accounts Receivable							15,624,971.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	16,906,635.05	
Liabilities and Deferred Inflows								
Accounts Payable							2,075,212.10	
Due To Other Funds							0.00	
Current Loans							0.00	
Unearned Revenues							1,168,874.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	3,244,086.10	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS	0.00	0.00	0.00	0.00	0.00	0.00	13,662,548.95	
E. NET INCREASE/DECREASE (B - C + D)	495,315.00	1,754,589.00	(2,633,793.00)	(5,919,076.00)	4,825,470.00	0.00	12,773,974.95	(888,594.42)
F. ENDING CASH (A + E)	14,489,115.95	16,243,704.95	13,609,911.95	7,890,835.95				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							12,516,305.95	

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	7,690,835.95	9,075,111.95	10,335,426.95	11,537,183.95	12,490,368.95	10,788,849.95	17,821,260.95	19,595,506.95
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	3,401,724.00	3,401,724.00	9,261,530.00	6,123,103.00	6,123,103.00	9,261,530.00	6,123,103.00	6,123,103.00
Property Taxes	489,601.00	489,601.00				3,916,806.00		
Miscellaneous Funds			2,221,263.00				634,647.00	1,586,616.00
Federal Revenue			185,833.00	669,000.00	669,000.00	669,000.00	1,895,500.00	214,080.00
Other State Revenue			145,196.00	653,381.00	362,989.00	1,887,544.00	1,669,751.00	217,794.00
Other Local Revenue				1,786,700.00				
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	3,891,325.00	3,891,325.00	11,813,822.00	9,232,184.00	7,155,092.00	15,734,880.00	10,323,001.00	8,141,593.00
C. DISBURSEMENTS								
Certificated Salaries	1,347,190.00	1,796,253.00	4,041,569.00	4,041,569.00	4,041,569.00	4,041,569.00	4,041,569.00	4,041,569.00
Classified Salaries	435,277.00	560,369.00	1,305,831.00	1,305,831.00	1,305,831.00	1,305,831.00	1,305,831.00	1,305,831.00
Employee Benefits	519,358.00	519,358.00	1,661,947.00	1,661,947.00	1,661,947.00	1,661,947.00	1,661,947.00	1,661,947.00
Books and Supplies	890,260.00	445,130.00	1,602,468.00	1,068,312.00	534,156.00	534,156.00	356,104.00	445,130.00
Services	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00
Capital Outlay	32,331.00	32,331.00	32,331.00	32,331.00	32,331.00	32,331.00	32,331.00	32,331.00
Other Outgo					154,142.00		24,338.00	8,113.00
Interfund Transfers Out								
All Other Financing Uses			2,277,723.00					
TOTAL DISBURSEMENTS	4,351,051.00	4,500,076.00	12,048,504.00	9,236,625.00	8,856,611.00	8,702,469.00	8,548,755.00	8,621,556.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury	1,281,664.00							
Accounts Receivable	9,576,263.00	2,394,066.00	1,436,439.00	957,626.00				
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
Deferred Outflows of Resources								
SUBTOTAL	10,857,927.00	6,069,795.00	2,394,066.00	957,626.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows								
Accounts Payable	2,473,070.00	525,000.00						
Due To Other Funds	2,277,723.00	2,277,723.00						
Current Loans								
Unearned Revenues								
Deferred Inflows of Resources								
SUBTOTAL	4,750,793.00	525,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET ITEMS	6,107,134.00	1,844,002.00	1,436,439.00	957,626.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	1,394,276.00	1,260,315.00	1,201,757.00	953,185.00	(1,701,519.00)	7,032,411.00	1,774,246.00	(479,963.00)
F. ENDING CASH (A + E)	9,075,111.95	10,335,426.95	11,537,183.95	12,490,368.95	10,788,849.95	17,821,260.95	19,595,506.95	19,115,543.95
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	19,115,543.95	20,224,984.95	22,494,149.95	20,112,826.95				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	9,261,530.00	6,123,103.00	6,123,103.00	3,138,427.00	6,123,103.00		80,588,186.00	80,588,186.00
Property Taxes		3,916,806.00	489,601.00				9,792,016.00	9,792,016.00
Miscellaneous Funds							0.00	
Federal Revenue				634,647.00	1,269,293.00		6,346,466.00	6,346,466.00
Other State Revenue	260,910.00	735,900.00	140,490.00		1,993,620.00		7,433,333.00	7,433,333.00
Other Local Revenue	217,794.00	217,794.00	798,576.00	362,989.00	725,979.00		7,259,787.00	7,259,786.00
Interfund Transfers In							1,786,700.00	1,786,700.00
All Other Financing Sources							0.00	
TOTAL RECEIPTS	9,740,234.00	10,993,603.00	7,551,770.00	4,625,664.00	10,111,995.00	0.00	113,206,485.00	113,206,487.00
C. DISBURSEMENTS								
Certificated Salaries	4,041,569.00	4,041,569.00	4,041,569.00	4,490,632.00	898,126.00	0.00	44,906,322.00	44,906,321.00
Classified Salaries	1,305,831.00	1,305,831.00	1,305,831.00	1,450,923.00	290,185.00		14,509,229.00	14,509,229.00
Employee Benefits	1,661,947.00	1,661,947.00	2,700,663.00	3,531,636.00	207,743.00		20,774,334.00	20,774,332.00
Books and Supplies	445,130.00	534,156.00	712,208.00	890,260.00	445,130.00		8,902,600.00	8,902,598.00
Services	1,126,635.00	1,126,635.00	1,126,635.00	1,126,635.00	1,130,030.00		14,649,650.00	14,650,647.00
Capital Outlay	41,568.00	46,187.00	46,187.00	46,187.00	23,093.00		461,870.00	461,869.00
Other Outgo	8,113.00	8,113.00		(389,014.00)			(186,195.00)	(186,196.00)
Interfund Transfers Out							4,555,446.00	4,555,445.00
All Other Financing Uses					2,277,723.00		0.00	0.00
TOTAL DISBURSEMENTS	8,630,793.00	8,724,438.00	9,933,093.00	11,147,259.00	5,272,030.00	0.00	108,573,260.00	108,574,245.00
D. BALANCE SHEET ITEMS								
Assets and Deferred Outflows								
Cash Not In Treasury							1,281,664.00	
Accounts Receivable							9,576,262.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
Deferred Outflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	10,857,926.00	
Liabilities and Deferred Inflows								
Accounts Payable							2,473,070.00	
Due To Other Funds							2,277,723.00	
Current Loans							0.00	
Unearned Revenues							0.00	
Deferred Inflows of Resources							0.00	
SUBTOTAL	0.00	0.00	0.00	0.00	0.00	0.00	4,750,793.00	
Nonoperating								
Suspense Clearing							0.00	
TOTAL BALANCE SHEET ITEMS							6,107,133.00	
E. NET INCREASE/DECREASE (B - C + D)	1,109,441.00	2,269,165.00	(2,381,323.00)	(6,521,595.00)	4,839,965.00	0.00	10,740,361.00	4,632,242.00
F. ENDING CASH (A + E)	20,224,984.95	22,494,149.95	20,112,826.95	13,591,231.95				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							18,431,196.95	

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: December 10, 2014

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Enrique Palacios

Telephone: 925-473-2302

Title: Deputy Superintendent

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Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 2,555,025.00
- 2. Contracted general administrative positions not paid through payroll _____
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 73,177,321.33

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.49%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	3,602,133.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	840,761.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	376,321.99
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	4,869,215.99
9. Carry-Forward Adjustment (Part IV, Line F)	(2,045,372.53)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,823,843.46

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	60,110,383.77
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,113,867.28
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	5,829,776.76
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	231,246.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	125,928.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	878,030.24
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	46,700.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	121,492.13
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	10,406,543.01
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	2,204,008.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,273,875.91
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,925,627.36
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	99,267,478.46

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	4.91%
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D. Preliminary Proposed Indirect Cost Rate

(For final approved fixed-with-carry-forward rate for use in 2015-16 see www.cde.ca.gov/fg/ac/ic) (Line A10 divided by Line B18)	2.84%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>4,869,215.99</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,413,952.92</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (8.52%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (8.52%) times Part III, Line B18) or (the highest rate used to recover costs from any program (8.39%) times Part III, Line B18); zero if positive	<u>(2,045,372.53)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(2,045,372.53)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>2.84%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-1,022,686.27) is applied to the current year calculation and the remainder (\$-1,022,686.26) is deferred to one or more future years:	<u>3.87%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-681,790.84) is applied to the current year calculation and the remainder (\$-1,363,581.69) is deferred to one or more future years:	<u>4.22%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(2,045,372.53)</u>

Approved indirect cost rate: 8.52%
 Highest rate used in any program: 8.39%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,192,998.00	157,022.00	4.92%
01	3315	50,349.00	2,525.00	5.01%
01	3550	67,656.00	3,983.00	5.89%
01	4035	445,053.00	28,807.00	6.47%
01	4203	305,928.00	7,441.00	2.43%
01	6010	651,035.00	35,000.00	5.38%
01	7400	2,838,150.00	147,750.00	5.21%
11	3555	31,903.00	1,448.00	4.54%
11	9010	55,401.00	609.00	1.10%
12	6105	1,264,520.00	106,104.00	8.39%
13	5310	5,415,461.89	253,121.00	4.67%
13	5320	377,103.00	27,732.00	7.35%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	84,427,623.00	7.05%	90,380,203.00	7.11%	96,802,389.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,792,977.00	0.00%	1,792,977.00	0.00%	1,792,977.00
4. Other Local Revenues	8600-8799	1,618,229.00	0.00%	1,618,229.00	-77.72%	360,470.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,786,700.76	-100.00%	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	(20,197,240.00)	18.28%	(23,888,477.00)	15.70%	(27,639,823.00)
6. Total (Sum lines A1 thru A5c)		69,428,289.76	0.68%	69,902,932.00	2.02%	71,316,013.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				34,174,958.00		34,858,457.00
b. Step & Column Adjustment				683,499.00		697,169.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	34,174,958.00	2.00%	34,858,457.00	2.00%	35,555,626.00
2. Classified Salaries						
a. Base Salaries				8,063,634.00		8,547,451.00
b. Step & Column Adjustment				161,272.00		170,949.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				322,545.00		299,160.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,063,634.00	6.00%	8,547,451.00	5.50%	9,017,560.00
3. Employee Benefits	3000-3999	13,974,188.00	7.09%	14,965,399.00	7.31%	16,059,440.00
4. Books and Supplies	4000-4999	2,457,668.66	2.00%	2,506,822.03	2.00%	2,556,958.47
5. Services and Other Operating Expenditures	5000-5999	5,543,984.34	2.00%	5,654,864.02	2.00%	5,767,961.30
6. Capital Outlay	6000-6999	3,596,571.00	-97.50%	89,869.00	0.00%	89,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	202,818.00	0.00%	202,818.00	0.00%	202,818.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(771,542.00)	0.00%	(771,542.00)	0.00%	(771,542.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,555,445.00	0.00%	4,555,445.00	-18.72%	3,702,541.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		71,797,725.00	-1.65%	70,609,583.05	2.23%	72,181,231.77
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,369,435.24)		(706,651.05)		(865,218.77)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,772,992.64		7,403,557.40		6,696,906.35
2. Ending Fund Balance (Sum lines C and D1)		7,403,557.40		6,696,906.35		5,831,687.58
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,244,275.07		3,257,227.33		3,334,059.30
2. Unassigned/Unappropriated	9790	4,134,282.33		3,414,679.02		2,472,628.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,403,557.40		6,696,906.35		5,831,687.58

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,244,275.07		3,257,227.33		3,334,059.30
c. Unassigned/Unappropriated	9790	4,134,282.33		3,414,679.02		2,472,628.28
(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)		7,378,557.40		6,671,906.35		5,806,687.58

F. ASSUMPTIONS

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

Line B2d represents the classified bargaining group's negotiated salary increase of 4% in 2015-16 and 3.5% in 2016-17.

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	6,346,465.00	0.00%	6,346,465.00	0.00%	6,346,465.00
3. Other State Revenues	8300-8599	5,640,356.00	0.00%	5,640,356.00	0.00%	5,640,356.00
4. Other Local Revenues	8600-8799	5,641,557.00	0.00%	5,641,557.00	0.00%	5,641,557.00
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	20,197,240.00	18.28%	23,888,477.00	15.70%	27,639,823.00
6. Total (Sum lines A1 thru A5c)		37,825,618.00	9.76%	41,516,855.00	9.04%	45,268,201.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,850,847.56		10,047,863.56
b. Step & Column Adjustment				197,016.00		200,957.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,850,847.56	2.00%	10,047,863.56	2.00%	10,248,820.56
2. Classified Salaries						
a. Base Salaries				5,617,809.77		5,961,777.77
b. Step & Column Adjustment				114,656.00		116,949.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				229,312.00		212,687.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,617,809.77	6.12%	5,961,777.77	5.53%	6,291,413.77
3. Employee Benefits	3000-3999	5,031,826.00	15.44%	5,808,933.00	2.60%	5,959,926.00
4. Books and Supplies	4000-4999	6,270,369.70	2.00%	6,395,776.00	2.00%	6,523,691.00
5. Services and Other Operating Expenditures	5000-5999	8,819,396.15	2.00%	8,995,783.00	2.00%	9,175,699.00
6. Capital Outlay	6000-6999	372,000.00	0.00%	372,000.00	0.00%	372,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	382,528.00	0.00%	382,528.00	0.00%	382,528.00
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)						
11. Total (Sum lines B1 thru B10)		36,344,777.18	4.46%	37,964,661.33	2.61%	38,954,078.33
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		1,480,840.82		3,552,193.67		6,314,122.67
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		3,631,887.61		5,112,728.43		8,664,922.10
2. Ending Fund Balance (Sum lines C and D1)		5,112,728.43		8,664,922.10		14,979,044.77
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,112,728.43		8,664,922.10		14,979,044.77
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		5,112,728.43		8,664,922.10		14,979,044.77

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Line B2d represents the classified bargaining group's negotiated salary increase of 4% in 2015-16 and 3.5% in 2016-17.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	84,427,623.00	7.05%	90,380,203.00	7.11%	96,802,389.00
2. Federal Revenues	8100-8299	6,346,465.00	0.00%	6,346,465.00	0.00%	6,346,465.00
3. Other State Revenues	8300-8599	7,433,333.00	0.00%	7,433,333.00	0.00%	7,433,333.00
4. Other Local Revenues	8600-8799	7,259,786.00	0.00%	7,259,786.00	-17.33%	6,002,027.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,786,700.76	-100.00%	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)		107,253,907.76	3.88%	111,419,787.00	4.64%	116,584,214.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				44,025,805.56		44,906,320.56
b. Step & Column Adjustment				880,515.00		898,126.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	44,025,805.56	2.00%	44,906,320.56	2.00%	45,804,446.56
2. Classified Salaries						
a. Base Salaries				13,681,443.77		14,509,228.77
b. Step & Column Adjustment				275,928.00		287,898.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				551,857.00		511,847.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,681,443.77	6.05%	14,509,228.77	5.51%	15,308,973.77
3. Employee Benefits	3000-3999	19,006,014.00	9.30%	20,774,332.00	5.99%	22,019,366.00
4. Books and Supplies	4000-4999	8,728,038.36	2.00%	8,902,598.03	2.00%	9,080,649.47
5. Services and Other Operating Expenditures	5000-5999	14,363,380.49	2.00%	14,650,647.02	2.00%	14,943,660.30
6. Capital Outlay	6000-6999	3,968,571.00	-88.36%	461,869.00	0.00%	461,869.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	202,818.00	0.00%	202,818.00	0.00%	202,818.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(389,014.00)	0.00%	(389,014.00)	0.00%	(389,014.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,555,445.00	0.00%	4,555,445.00	-18.72%	3,702,541.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		108,142,502.18	0.40%	108,574,244.38	2.36%	111,135,310.10
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(888,594.42)		2,845,542.62		5,448,903.90
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,404,880.25		12,516,285.83		15,361,828.45
2. Ending Fund Balance (Sum lines C and D1)		12,516,285.83		15,361,828.45		20,810,732.35
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740	5,112,728.43		8,664,922.10		14,979,044.77
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,244,275.07		3,257,227.33		3,334,059.30
2. Unassigned/Unappropriated	9790	4,134,282.33		3,414,679.02		2,472,628.28
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		12,516,285.83		15,361,828.45		20,810,732.35

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,244,275.07		3,257,227.33		3,334,059.30
c. Unassigned/Unappropriated	9790	4,134,282.33		3,414,679.02		2,472,628.28
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		7,378,557.40		6,671,906.35		5,806,687.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.82%		6.15%		5.22%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds						
(Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)						
		10,531.20		10,531.20		10,531.20
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		108,142,502.18		108,574,244.38		111,135,310.10
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)		108,142,502.18		108,574,244.38		111,135,310.10
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)		3,244,275.07		3,257,227.33		3,334,059.30
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)		3,244,275.07		3,257,227.33		3,334,059.30
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	108,142,502.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	6,597,241.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	125,928.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,956,571.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	136,329.00
5. Interfund Transfers Out	All	9300	7600-7629	4,555,445.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	263,623.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				9,037,896.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	minus 8000-8699	737,734.36
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				93,245,099.54
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				93,245,099.54

Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		10,531.20
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		10,531.20
D. Expenditures per ADA (Line I.G divided by Line II.C)		8,854.18
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	81,102,893.59	7,896.49
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	81,102,893.59	7,896.49
B. Required effort (Line A.2 times 90%)	72,992,604.23	7,106.84
C. Current year expenditures (Line I.G and Line II.D)	93,245,099.54	8,854.18
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	68,826.11	0.00	0.00	(389,014.00)				
Other Sources/Uses Detail					1,786,700.76	4,555,445.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	9,000.00	0.00	2,057.00	0.00				
Other Sources/Uses Detail					1,450,000.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	10,000.00	0.00	106,104.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(87,826.11)	280,853.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					355,221.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	1,786,700.76		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					2,750,224.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	87,826.11	(87,826.11)	389,014.00	(389,014.00)	6,342,145.76	6,342,145.76		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

District's ADA Standard Percentage Range:

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	10,312.86	10,531.20	2.1%	Not Met
1st Subsequent Year (2015-16)	10,312.86	10,531.20	2.1%	Not Met
2nd Subsequent Year (2016-17)	10,312.86	10,531.20	2.1%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. **STANDARD NOT MET** - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
 (required if NOT met)

The District projected flat ADA for Budget Adoption and is now recognizing actual growth in the student population for 2014/15.

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)	10,741	10,970	2.1%	Not Met
1st Subsequent Year (2015-16)	10,741	10,970	2.1%	Not Met
2nd Subsequent Year (2016-17)	10,741	10,970	2.1%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. **STANDARD NOT MET** - Enrollment projections have changed since budget adoption by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
 (required if NOT met)

The District projected flat enrollment for Budget Adoption and is now recognizing actual growth in the student population for 2014/15.

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)	9,843	10,381	94.8%
Second Prior Year (2012-13)	10,043	10,560	95.1%
First Prior Year (2013-14)	10,271	10,741	95.6%
Historical Average Ratio:			95.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	10,531	10,970	96.0%	Not Met
1st Subsequent Year (2015-16)	10,531	10,970	96.0%	Not Met
2nd Subsequent Year (2016-17)	10,531	10,970	96.0%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
 (required if NOT met)

The District's historical ratio of ADA to enrollment has continued to increase; this projection reflects the projected ratio increase rather than the historic average.

4. CRITERION: LCFF Revenue

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

District's LCFF Revenue Standard Percentage Range:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	77,660,982.00		
1st Subsequent Year (2015-16)	80,046,462.00	90,380,203.00	12.9%	Not Met
2nd Subsequent Year (2016-17)	82,778,186.00	96,802,389.00	16.9%	Not Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
 (required if NOT met)

The District's revenues at Budget Adoption were conservative due to the uncertainty of the gap funding rate.

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)	47,081,187.71	50,621,254.32	93.0%
Second Prior Year (2012-13)	51,631,530.16	58,778,612.00	87.8%
First Prior Year (2013-14)	53,130,500.87	60,538,431.85	87.8%
Historical Average Ratio:			89.5%

	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):	86.5% to 92.5%	86.5% to 92.5%	86.5% to 92.5%

5B. Calculating the District's Projected Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	56,212,780.00	67,242,280.00	83.6%	Not Met
1st Subsequent Year (2015-16)	58,371,307.00	66,054,138.05	88.4%	Met
2nd Subsequent Year (2016-17)	60,632,626.00	68,478,690.77	88.5%	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)

The certificated bargaining group is currently negotiating for the 2014/15 year and salaries and benefits have not yet increased.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	4,768,485.00	6,346,465.00	33.1%	Yes
1st Subsequent Year (2015-16)	4,312,830.00	6,346,465.00	47.2%	Yes
2nd Subsequent Year (2016-17)	4,097,188.00	6,346,465.00	54.9%	Yes

Explanation:
(required if Yes)

Much of the federal revenue increase for 2014/15 is due to the deferred revenue carry-over from the prior year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	7,283,705.00	7,433,333.00	2.1%	No
1st Subsequent Year (2015-16)	7,019,852.00	7,433,333.00	5.9%	Yes
2nd Subsequent Year (2016-17)	7,019,852.00	7,433,333.00	5.9%	Yes

Explanation:
(required if Yes)

The District is now projecting flat State Revenue in the two subsequent years.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	6,932,037.00	7,259,786.00	4.7%	No
1st Subsequent Year (2015-16)	6,938,530.00	7,259,786.00	4.6%	No
2nd Subsequent Year (2016-17)	6,958,152.00	6,002,027.00	-13.7%	Yes

Explanation:
(required if Yes)

The District's Parcel Tax will expire June 30, 2016.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	5,011,033.00	8,728,038.36	74.2%	Yes
1st Subsequent Year (2015-16)	4,296,460.00	8,902,598.03	107.2%	Yes
2nd Subsequent Year (2016-17)	4,332,565.00	9,080,649.47	109.6%	Yes

Explanation:
(required if Yes)

As increased revenues are being recognized at First Interim, new expenditures are being planned as outlined in the district's LCAP.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	13,388,196.00	14,363,380.49	7.3%	Yes
1st Subsequent Year (2015-16)	14,010,860.00	14,650,647.02	4.6%	No
2nd Subsequent Year (2016-17)	14,026,922.00	14,943,660.30	6.5%	Yes

Explanation:
(required if Yes)

As increased revenues are being recognized at First Interim, new expenditures are being planned as outlined in the district's LCAP.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	18,984,227.00	21,039,584.00	10.8%	Not Met
1st Subsequent Year (2015-16)	18,271,212.00	21,039,584.00	15.2%	Not Met
2nd Subsequent Year (2016-17)	18,075,192.00	19,781,825.00	9.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	18,399,229.00	23,091,418.85	25.5%	Not Met
1st Subsequent Year (2015-16)	18,307,320.00	23,553,245.05	28.7%	Not Met
2nd Subsequent Year (2016-17)	18,359,487.00	24,024,309.77	30.9%	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)

Much of the federal revenue increase for 2014/15 is due to the deferred revenue carry-over from the prior year.

Explanation:

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

The District is now projecting flat State Revenue in the two subsequent years.

Explanation:

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

The District's Parcel Tax will expire June 30, 2016.

- 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)

As increased revenues are being recognized at First Interim, new expenditures are being planned as outlined in the district's LCAP.

Explanation:

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

As increased revenues are being recognized at First Interim, new expenditures are being planned as outlined in the district's LCAP.

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	965,409.51	2,846,956.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		2,796,956.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.8%	6.2%	5.2%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.3%	2.1%	1.7%

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)	(2,369,435.24)	71,797,725.00	3.3%	Not Met
1st Subsequent Year (2015-16)	(706,651.05)	70,609,583.05	1.0%	Met
2nd Subsequent Year (2016-17)	(865,218.77)	72,181,231.77	1.2%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The District has one-time expenditures in 2014/15 for technology upgrades.

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)	12,516,285.83		Met
1st Subsequent Year (2015-16)	15,361,828.45		Met
2nd Subsequent Year (2016-17)	20,810,732.35		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)	7,690,835.95		Met

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

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

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

Explanation:
 (required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	10,531	10,531	10,531
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): _____

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

DATA ENTRY: If Form MYPI exists, all data will be extracted or calculated. If not, enter data for line 1 for the two subsequent years; Current Year data are extracted.

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	108,142,502.18	108,574,244.38	111,135,310.10
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	108,142,502.18	108,574,244.38	111,135,310.10
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,244,275.07	3,257,227.33	3,334,059.30
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)	3,244,275.07	3,257,227.33	3,334,059.30

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,244,275.07	3,257,227.33	3,334,059.30
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,134,282.33	3,414,679.02	2,472,628.28
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
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)	7,378,557.40	6,671,906.35	5,806,687.58
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.82%	6.15%	5.22%
District's Reserve Standard (Section 10B, Line 7):	3,244,275.07	3,257,227.33	3,334,059.30
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
 (required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(13,139,424.00)	(20,197,240.00)	53.7%	7,057,816.00	Not Met
1st Subsequent Year (2015-16)	(16,094,795.00)	(23,888,477.00)	48.4%	7,793,682.00	Not Met
2nd Subsequent Year (2016-17)	(17,849,103.00)	(27,639,823.00)	54.9%	9,790,720.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	1,790,000.00	1,786,700.76	-0.2%	(3,299.24)	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
1c. Transfers Out, General Fund *					
Current Year (2014-15)	4,555,445.00	4,555,445.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	3,969,297.00	4,555,445.00	14.8%	586,148.00	Not Met
2nd Subsequent Year (2016-17)	3,161,172.00	3,702,541.00	17.1%	541,369.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

This reflects the increase in LCFF revenues and therefore the increased contribution to the restricted local resource for the Supplemental/Concentration grant dollars.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

First Interim reflects reflects an ongoing contribution to the Adult Ed program, which was not reflected at Budget Adoption. This also reflects a reduction in COP payments in 2016/17.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	24	Redevelopment Funds	25/9198/7439	25,545,000
General Obligation Bonds	32	Property Tax	51/0000/7439	212,825,294
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
Lease Agreement -MOT	10	Redevelopment Funds	25/9198/7439	
TOTAL:				238,370,294

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	2,751,766	2,750,224	3,015,618	2,161,171
General Obligation Bonds	8,026,063	8,177,461	10,513,186	10,513,186
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Lease Agreement -MOT	0	73,334	507,555	522,270
Total Annual Payments:	10,777,829	11,001,019	14,036,359	13,196,627
Has total annual payment increased over prior year (2013-14)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

Most of the increase is due to General Obligation Bonds which is paid by taxes. The District expects an increase in Redevelopment Funds in order to cover the increased commitment for the new Lease Agreement.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	17,168,569.00	17,168,569.00
b. OPEB unfunded actuarial accrued liability (UAAL)	16,391,635.00	16,391,635.00

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

Actuarial	Actuarial
Apr 30, 2014	Apr 30, 2014

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

3. OPEB Contributions

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2014-15)	1,981,340.00	1,981,340.00
1st Subsequent Year (2015-16)	1,981,340.00	1,981,340.00
2nd Subsequent Year (2016-17)	1,981,340.00	1,981,340.00

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)	1,002,771.00	1,043,215.00
1st Subsequent Year (2015-16)	1,002,771.00	1,043,215.00
2nd Subsequent Year (2016-17)	1,002,771.00	1,043,215.00

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

Current Year (2014-15)	882,073.00	882,073.00
1st Subsequent Year (2015-16)	942,907.00	942,907.00
2nd Subsequent Year (2016-17)	1,025,139.00	1,025,139.00

d. Number of retirees receiving OPEB benefits

Current Year (2014-15)	90	90
1st Subsequent Year (2015-16)	90	90
2nd Subsequent Year (2016-17)	90	90

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

3. Self-Insurance Contributions

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Required contribution (funding) for self-insurance programs		
Current Year (2014-15)		
1st Subsequent Year (2015-16)		
2nd Subsequent Year (2016-17)		

b. Amount contributed (funded) for self-insurance programs

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

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	556.3	565.1	565.1	565.1

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

--	--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

366,241

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

7. Amount included for any tentative salary schedule increases

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

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)
No	No	No

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

- 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
	880,515	898,126
	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	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	347.5	352.7	352.7	352.7

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
<input type="text"/>	<input type="text"/>	<input type="text"/>

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

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

- Are any new costs negotiated since budget adoption for prior year settlements included in the interim?
- If Yes, amount of new costs included in the interim and MYPs
- If Yes, explain the nature of the new costs:

No		

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

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.):

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	76.0	78.6	78.6	78.6

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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)
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			

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

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)
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			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 1 BUDGET CALENDAR

**PITTSBURG UNIFIED SCHOOL DISTRICT
2014-2015 and 2015-16
BUDGET DEVELOPMENT CALENDAR**

2014

Date	Description	Responsibility
FISCAL YEAR 2013-14		
January	Review enrollment projections to prepare Second Interim Update budgets Governors Budget Governors Budget Workshop/review Convene Budget Sub-committee Receive Audit Report Release preliminary enrollment projections for FY 2014-15	Deputy Superintendent, Finance Director Finance Director Business Services Cabinet, Finance Director Board of Education Deputy Superintendent, Finance Director
February	Project Staffing and Budget Assumptions Approve particular kind of service needs Complete entries for second interim report	Cabinet, Finance Director Board of Education Finance Director
March	Second Interim Report approved Second Interim Report sent to the county for approval Issue notices for non-elect certificated positions Update Budget to Board Allocation worksheets sent to sites and departments	Board of Education Finance Director Human resources Deputy Superintendent Finance Director
April	Staffing allocations to sites Deadline for sites to return budget worksheets	Assistant Superintendent of Human Resources, Deputy Superintendent, Finance Director Administrators, Directors, Managers
May	Governor's May revise Update on Governors May revise Data entry of budget information into Finance System	Deputy Superintendent, Finance Director Board of Education Finance Director
June	Public Hearing-LCAP and Budget Draft budget prepared and revised Budget Adoption	Board of Education Cabinet, Finance Director Board of Education
FISCAL YEAR 2014-15		
July through August	Close Books for Fiscal Year 2013-14	Business Services
August	2014-15 Revised Budget approved	Board of Education
September	Unaudited Actuals presented to the Board Unaudited Actuals sent to county office of education for review Review and Revise all categorically funded projects	Finance Director Finance Director Business Services
October	Work on First Interim Budget Report	Business Services
November	Update information on budget assumptions Prepare First Interim Budget Report	Business Services Finance Director
December	Approve First Interim Budget Report First Interim Budget Report send to county office of education for review	Board of Education Finance Director

**PITTSBURG UNIFIED SCHOOL DISTRICT
2014-2015 and 2015-16
BUDGET DEVELOPMENT CALENDAR**

2015

Date	Description	Responsibility
January	Review enrollment projections to prepare Second Interim Update budgets Governors Budget Governors Budget Workshop/review Convene Budget Sub-committee Receive Audit Report Release preliminary enrollment projections for FY 2015-16	Deputy Superintendent, Finance Director Finance Director Business Services Cabinet, Finance Director Board of Education Deputy Superintendent, Finance Director
February	Project Staffing and Budget Assumptions Approve particular kind of service needs Complete entries for second interim report	Cabinet, Finance Director Board of Education Finance Director
March	Second Interim Report approved Second Interim Report sent to the county for approval Issue notices for non-elect certificated positions Update Budget to Board Allocation worksheets sent to sites and departments	Board of Education Finance Director Human resources Deputy Superintendent Finance Director
April	Staffing allocations to sites Deadline for sites to return budget worksheets	Assistant Superintendent of Human Resources, Deputy Superintendent, Finance Director Administrators, Directors, Managers
May	Governor's May revise Update on Governors May revise Data entry of budget information into Finance System	Deputy Superintendent, Finance Director Board of Education Finance Director
June	Public Hearing-LCAP and Budget Draft budget prepared and revised Budget Adoption	Board of Education Cabinet, Finance Director Board of Education



APPENDIX 2

SACS STRUCTURE

STANDARDIZED ACCOUNT CODE STRUCTURE (SACS)

JULY 2011

PITTSBURG UNIFIED SCHOOL DISTRICT

The major budget control is through the proper classification of all expenditures by the utilization of twenty five digit expenditure codes. The standardized account code structure currently in use has been developed by the state of California to insure that all districts are reporting their budgets in the same standard manner. The fund and resource codes will allow the tracking of specific activities and sources of income. Listed below is an explanation of the account code structure. The major distinguishing expenditure code is the object of expenditure.

A	B	C	D	E	F	G	H
FUND	RESOURCE	GOAL	FUNCTION	SITE	PROJECT	DUO	OBJECT
00	0000	0000	0000	000	0	000	0000

- A. This two-digit number indicates the FUND. A fund is a self-balancing set of financial accounts established to carry on specific activities. In the example, Fund 01 is the General Fund. Additional fund codes have been set up for:
- Cafeteria Fund
 - Adult Education Fund
 - Child Development Fund
 - Deferred Maintenance Fund
 - Building Fund
 - Capital Facilities Fund
 - County Facility Fund
 - Special Reserve Fund
 - Retiree Trust Fund
 - Bond Interest & Redemption Funds
- B. This four-digit number is the RESOURCE code. The resource code tracks activities funded with revenues that have financial reporting requirements such as special education. In addition, the resource code separates unrestricted from restricted funds. The unrestricted funds are coded in resources 0000 - 1999. The restricted funds are coded in resources 2000-9999. All resource codes must be balanced individually.
- C. The GOAL code is a four-digit code which defines an objective related to an instructional setting or a special population. An example would be 1110 which means regular education k-12. This field is used to account for the cost of instruction and other services.
- D. FUNCTION is also a four-digit code. The purpose of the function field is to designate a general operational area and /or a type of activity. The function field in conjunction with certain goals plays an important part in determining the district indirect cost rate. Some examples of function codes are 2700 school administration, 8100 plant maintenance and operations, 1000 instruction. The district uses a function code to identify programs which do not have a specific resource code.
- E. SCHOOL code is a three-digit code which is used to define the specific site that the budget services. Each site has two codes.
- F. PROJECT code is a seldom used code used when a federal grant spans multiple fiscal years. It is normal to find a 0 in this code location.
- G. The DUO field is a three-digit field which the District can use to designate anything unique to this district. Currently we place a nine in the first position to indicate funds carried over from a previous year. When not in use, four zeros fill this position.
- H. OBJECT codes are used to classify revenues by general sources and types. In addition object codes are used to classify expenditures according to types of items purchased or services obtained. The object code is a four-digit code.



PITTSBURG UNIFIED SCHOOL DISTRICT

APPENDIX 3

GLOSSARY OF

TERMS

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

ABATEMENT: A complete or partial cancellation of an expenditure or revenue.

ABATEMENT OF EXPENDITURES: Return or cancellation of part or all of a charge previously made, usually resulting from the provisions of goods or materials of a quality other than specified, for which allowances or refunds are made or which results in a resale of the materials originally purchased. The term can be applied to a loss of or damage to property and applies to both current expenditures and capital outlay expenditures.

ABATEMENT OF REVENUE: The return or cancellation of all or some part of any specific revenue previously recorded.

ACCOUNTING PERIOD: A period of time for which records are maintained and at the end of which financial statements are prepared covering the period.

ACCOUNT NUMBERS OR LETTER: Numbers and/or letters that are assigned to the ordinary titles of accounts are for classification of accounts and ease of reference.

ACCOUNTS PAYABLE: Amounts due and owed to private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not paid. Does not include amounts due to other funds of the same local educational agency.

ACCOUNTS RECEIVABLE: Amounts due and owed from private persons, business firms, governmental units, or others for goods received and/or services rendered prior to the end of the fiscal year. Includes amounts billed but not received. Does not include amounts due from other funds of the same local educational agency.

ACCRUAL BASIS: That method of accounting in which revenue is recorded when earned, even though not collected, and expenses are recorded when the liabilities are incurred, even if not yet paid.

ACCRUED EXPENDITURES: Expenditures incurred during the current account period which are not paid until subsequent accounting period.

ACCRUED REVENUE: Revenue earned during the current accounting period but which is not collected until the following accounting period.

ACTUARIAL BASIS: A basis used in computing the amount of contributions to be made periodically to a fund so that the total contributions plus the compounded earnings thereon will equal the required payments to be made out of the fund. The factors taken into account in arriving at the amount include the length of time over which each collection or payment is to be made and the rate of return compounded on such amounts over its life.

AD VALOREM TAX: A tax based on a percent of the value of goods or services.

AGENCY FUND: A fund consisting of resources received and held by an LEA as an agent for others.

ALLOCATION: Division or distribution in accordance with a predetermined plan.

ALLOWANCE: A provision for valuing an asset at net, such as an allowance for bad debts. The allowance for bad debts would be deducted from accounts receivable to reflect the probable collectible receivables.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

APPORTIONMENT: Allocation of state or federal aid, district taxes, or other moneys among LEA's or other governmental units.

APPORTIONMENT NOTICE: A document notifying LEAs when moneys have been deposited with the county treasurer.

APPRAISAL: An estimate of property value made by the use of systematic procedures based on physical inspection and inventory, engineering studies and other economic features.

APPROPRIATION: An authorization, granted by the governing board, to make expenditures and to incur obligation for special purposes. An appropriation is usually limited in purpose, amount, and the time period during which it may be expended.

APPROPRIATION LEDGER: A subsidiary ledger containing an account for each appropriation. Each account usually shows the amount originally appropriated in the budget, budget increases or decreases during the year, expenditures, encumbrances, unencumbered balances, and other related information.

ASSEMBLY BILLS: AB-8, AB65, AB-777, AB-87: See Legislation.

ASSESSED VALUATION: Value placed on personal and real property by a governmental unit for taxation purposes.

ASSETS: Resources that are held or owned by an LEA and that have monetary value.

AUDIT: An examination of documents, records, and accounts for the purpose of (1) determining the propriety of transactions; (2) ascertaining whether all transactions are recorded properly; and (3) determining whether statements that are drawn from accounts reflect an accurate picture of financial operations and financial status for a given period of time.

AUDIT PROGRAM: A detailed outline of work to be done and the procedure to be followed during the audit.

AVAILABLE CASH: Cash that is on hand or on deposit in a given fund and that is unencumbered and can be utilized for meeting current obligations.

AVERAGE DAILY ATTENDANCE (ADA): Total approved days of attendance in the LEA divided by the number of days the schools in the LEA are in session for at least the required minimum day.

BAILOUT LEGISLATION: Emergency laws and the State Budget Act enacted by the California Legislature in June and July, 1978, following the passage of Proposition 13. They have been amended by subsequent legislation.

BALANCE SHEET: A statement that shows assets, liabilities, and fund balance or fund deficit of an entity at a specific date and is properly classified to exhibit the financial condition of the entity as of that specific date.

BARGAINING: The range of subject which are negotiated between school districts and employee organizations during the collective bargaining process. Scope includes matters relating to wages, hours and working conditions; PERB is responsible for interpreting disputes about scope.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

BASIS OF ACCOUNTING: The time at which revenues, expenditures, transfers, and related liabilities and assets are recognized in the accounts and reported in the financial statements.

BASIC AID: The minimum grant of \$120 per K-12 pupil guaranteed by the State Constitution. This amount is part of a school district's revenue.

BILINGUAL EDUCATION: Programs serving students with limited proficiency in English. Some federal and state categorical funds are available for bilingual education programs.

BLOCK GRANT: A lump sum allocation of special purpose funds (see ECIA, chapter 2) The same term is sometimes used to describe a district's total revenue limit.

BOND: A certificate containing a written promise to pay a specified sum of money, called the face value, at a fixed time in the future, called the date of maturity, and specifying interest at a fixed rate, usually payable periodically.

BOND DISCOUNT: The excess of the face value at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale.)

BOND PREMIUM: The excess of the price at which a bond is acquired or sold over its face value. (The price does not include accrued interest at the date of acquisition or sale).

BONDED DEBT: That portion of indebtedness represented by outstanding bonds.

BONDED DEBT SERVICE: Expenditures that are incurred for interest and redemption of bonds.

BONDED INDEBTEDNESS: An obligation incurred by the sale of bonds for acquisition of school facilities or other capital expenditures. Districts may levy a local property tax to repay debts which were approved prior to June 1978; Proposition 13 prevents them from incurring new indebtedness.

BONDS AUTHORIZED AND UNISSUED: Legally authorized bonds that have not been sold and that may be sold without further authorization.

BUDGET: A plan of financial operation consisting of an estimate of proposed revenue and expenditures for a given period and purpose. The term usually indicates a financial plan for a single fiscal year.

BUDGET ACT: The legislative vehicle for the State's budget appropriations. It must be passed by a two-thirds vote of each house and sent to the Governor by June 15th each year. The Governor may reduce or delete individual items but may not make increases.

BUDGETARY ACCOUNTS: Those accounts which make it possible for a budgetary type fund (governmental fund) to show how (1) estimated revenue and revenue realized to date compare; and (2) expenditures and encumbrances compare with appropriations during the fiscal period. The budgetary accounts are estimated revenue, appropriations and encumbrances.

BUDGETARY CONTROL: The management of financial transactions in accordance with an approved plan of estimated revenues and expenditures.

BUDGETING: The process of allocating the available resources of an organization among potential activities to achieve the objectives of the organization; planning for the use of resources.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

CALIFORNIA ASSESSMENT PROGRAM (CAP): The California Assessment Program state matrix tests which must be taken by students in grades 3, 6, 8, and 12 (and grade 10 b7 1985). Scores are reported by school and by district but not for individual students.

CALIFORNIA BASIC EDUCATION SKILLS TEST (CBEST): The California Basic Education Skills Test is required of anyone who seeks certification as a teacher, the test covers reading, writing, and mathematics.

CALIFORNIA BASIC EDUCATIONAL DATA SYSTEM (CBEDS): The California Basic Educational Data System compiles educational demographic data for each school district within the State of California. Information is collected and submitted by each school district on CBEDS Day (October 15th) and March 31st (P2) annually.

CAP: See California Assessment Program.

CAPITAL ASSETS: See Fixed Assets.

CAPITAL OUTLAY: Amounts paid for the acquisition of fixed assets or additions to fixed assets, including land or existing buildings, the improvements of grounds, construction of buildings, additions to buildings, remodeling of buildings, or initial and additional equipment.

CAPITAL OUTLAY FUND FOR PUBLIC HIGHER EDUCATION (COFPH): The Capital Outlay Fund for Public Higher Education is supported by revenue from oil on state-owned land. Some tidelands oil revenues are appropriated for K-12 capital outlay needs.

CAPITAL PROJECTS FUND: Funds established to account for financial resources that are to be used for the acquisition of major capital facilities.

CASH: Currency, checks, postal and express money orders, and banker's drafts on hand or on deposit with an official or agent designated as custodian of cash and bank deposits. Any restriction or limitation as the availability of cash should be indicated.

CASH ADVANCE: Cash apportioned in advance of the usual apportionment period.

CASH BASIS: Method of accounting in which revenue and expenditures are recorded only when cash is actually received or disbursed. The cash basis is not acceptable for use in LEAs.

CASH COLLECTION AWAITING DEPOSIT: Receipts on hand or moneys in a bank clearing account awaiting deposit in the county treasury.

CASH DISCOUNT: An allowance made on a purchase if payment is made within a stated period. (This term is not to be confused with the trade discount).

CASH IN BANK: Balances in separate bank accounts such as student body accounts, school farm accounts, and cafeteria accounts.

CASH IN COUNTY TREASURY: Cash balances on deposit in the county treasury for the various funds of the LEA.

CATEGORICAL AID: Money from the state or federal government granted to qualifying school districts for children with special needs, such as educationally handicapped; for special programs, such as the School Improvement Program (SIP); or for special purposes such as Economic Impact Aid (EIA) or transportation.

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Expenditure of categorical aid is restricted to its particular purpose. The funds are granted to districts in addition to their revenue limits.

CBEDS: See California Basic Educational Data System.

CBEST: See California Basic Education Skills Test.

CERTIFICATED EMPLOYEES: Employees who are required to hold teaching credentials, including full-time, part-time, substitute or temporary teachers and most administrators.

CERTIFICATES OF PARTICIPATION: A financing technique which provides longterm financing through a lease (with an option to purchase or a conditional sale agreement).

CHAPTER 1, 2: See ECLA

CHART OF ACCOUNTS: A list of accounts, systematically arranged, that are applicable to a specific LEA. All account names and numbers, if any, are listed in numerical order. C

CHECK: A bill of exchange drawn on a bank and payable on demand; a written order on a bank to pay on demand a specific sum of money to a named person, to his or her order, or to bearer out of money on deposit to the credit of the maker. A check differs from a warrant in that a warrant is not necessarily payable on demand and may not be negotiable; a check differs from a voucher in that a voucher is not an order to pay. A voucher-check combines the distinguishing characteristic of a voucher and a check; it shows the propriety of a payment and is an order to pay.

CLASSIFICATION: The naming or identification of an item or a category, such as the designation of the particular account into which a receipt or expenditure is to be recorded or the separation of data into acceptable groupings so that financial facts can be stated more clearly.

CLASSIFIED EMPLOYEES: Employees who are required to have licenses, special training, skills, etc. including school secretaries, custodians, bus drivers, and some management personnel.

CLEARING ACCOUNTS: Accounts used to accumulate total receipts or expenditures for later distribution among the accounts to which such receipts or expenditures are properly allocable.

CLOSING ENTRIES: entries recorded at the end of each fiscal period to transfer the balances in the revenue and expenditure (or expense) accounts to the permanent equity accounts (fund balance or retained earnings) of an accounting entity.

CODE: (1) A distinguishing reference number or symbol. (2) Statement of the laws of a specific field; e.g. Education Code, Penal Code, Civil Code, and Labor Code.

COFPHE: See Capital Outlay Fund for Public Higher Education

COLA: See Cost of Living Adjustment.

COLLECTIVE BARGAINING SB 160 (1975): A California law which sets out the manner and scope of negotiations between school districts and employee organizations. The law also mandates a regulatory board (see PERB).

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

CONSOLIDATION: The combining of two or more elementary or high school districts with adjoining borders to form a single district (see Unification and Unionization).

CONSUMER PRICE INDEX (CPI): A measure of the cost of living compiled by the United State Bureau of Labor Statistics. Consumer price indices are calculated regularly for the United States, California, some regions within California, and selected cities. The CPI is one of several measures of economic change.

CONTINGENT LIABILITIES: Items that may become liabilities as a result of conditions undetermined at a given date; e.g. guarantees, pending lawsuits judgments and appeals, and unsettled disputed claims.

CONTRA ACCOUNT: An account to record offsetting transactions; e.g. abatements.

CONTRACT: An agreement between two or more people or entities to do something. Contracts are usually in writing and are enforceable by law.

CONTRACTED SERVICES: Expenditures for services rendered under contract by personnel who are not on the payroll of the LEA, including all related expenditures covered by the contract.

CONTROL ACCOUNT: A summary account, usually maintained in the general ledger, in which is entered the aggregate of the debit and the credit postings to a number of identical, similar, or related accounts called subsidiary accounts. Its balance equals the sum of the balance of the detail accounts.

COST: The amount of money or its equivalent value paid or agreed to be paid for property or services. Costs may be incurred even before money is paid; that is, as soon as a liability is assumed. Ultimately, however, money or its equivalent must be given in exchange. The cost of some property or service may in turn become a part of the cost of another property or service. For example, the cost of materials will be reflected in the cost of articles made from such materials.

COST OF EDUCATION INDEX: A measure of variation in costs for individual school districts, such as utilities, gasoline, and the cost of living in the geographical area.

COST OF LIVING ADJUSTMENT (COLA): An increase in funding for revenue limits or categorical programs. The amount of the COLA may or may not be related to inflationary increases in costs.

COUNTY SCHOOL SERVICE FUND (CSSF): A fund established to control the financial operations of the offices of county superintendents of schools.

CPI: See Consumer Price Index.

CREDIT: The right side of the double-entry posting. Credits will reduce assets and expenditures and increase liabilities, revenues, and fund balances.

CSSF: See County School Service Fund.

CURRENT ASSETS: Assets that are available or can be made readily available to meet the cost of operations or to pay current liabilities.

CURRENT EXPENSE OF EDUCATION: The current General fund operating expenditures of an LEA for kindergarten and grades one through 12, excluding expenditures for food services, community services, non-agency activities, fringe benefits for retired persons, facility acquisition and construction and object classifications 6000 and 7000.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

CURRENT LIABILITIES: Amounts due and payable for goods and services received prior to the end of the fiscal year. Current liabilities should be paid within a relatively short period of time, usually within a year.

CURRENT LOANS: A loan payable in the same fiscal year in which the money was borrowed.

DE FACTO SEGREGATION: Racial segregation which is not intentional, that is, caused by the acts of governing bodies.

DE JURE SEGREGATION: Racial segregation which is intentional, that is, caused by the acts of governing bodies.

DEBIT: The left side of a double-entry posting. A debit will increase assets and expenditures and reduce liabilities, revenue, and fund balance.

DEBT LIMIT: The maximum amount of legally permitted debt.

DEBT SERVICE: Expenditures for the retirement of debt and for interest on debt.

DEBT SERVICE FUNDS: Funds established to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

DECLINING ENROLLMENT ADJUSTMENT: A formula which cushions the drop in income in a district with a shrinking student population (eliminated in 1983-84).

DEFERRED MAINTENANCE: Major repairs of buildings and equipment which have been postponed by the school district. Some state funds are available to assist districts with deferred maintenance projects.

DEFERRED REVENUE: Revenue received in a given period, but unearned which is set up as a liability to be included as revenue in subsequent periods.

DEFICIT: The amount by which a sum of money falls short of a required amount (e.g. apportionment deficits).

DEFICIT FACTOR: A formula for reducing state allocations to school districts for revenue limits and/or categorical programs when state appropriations are insufficient (see Encroachment).

DEFICIT FINANCING: The amount to be provided when estimated expenditures exceed the estimated revenues.

DEFICIT FUND BALANCE: The excess of liabilities of a fund over its assets.

DEFICIT SPENDING: The excess of actual expenditures over actual revenues (also referred to as an operating deficit).

DELINQUENT TAXES: Taxes remaining unpaid after the close of the year in which levied.

DEPRECIATION: Estimated loss in value or service life of fixed assets because of wear and tear through use, elapse of time, inadequacy, or obsolescence.

Glossary of Terms

PITTSBURG UNIFIED SCHOOL DISTRICT

DIRECT EXPENSES OR COSTS: Expenses that can be separately identified and charged as a part of the cost of a product, service, or department.

DIRECT SUPPORT CHARGES: Charges for a support program and services that directly benefit other programs.

DIRECT SERVICES: Attendance, health, guidance and library services and supervision of instruction (K-8 only) performed by county offices of education for small districts (elementary, high school, and unified districts with less than 901, 301, and 1501 ADA respectively).

DISBURSEMENTS: Payments by currency, check, or warrant. (The term is not synonymous with expenditures).

DOUBLE ENTRY: A system of bookkeeping that requires an amount be credited for every corresponding amount debited. Thus, the double entry ledger maintains equality of debits and credits.

EARNED INTEREST REVENUE: A sum of money received or due to be received for the use of money loaned or invested.

ECIA: See Educational Consolidation and Improvement Act.

ECONOMIC IMPACT AID (EIA): State categorical aid for districts with concentrations of children who are bilingual transient or from low income families.

EDGAR: See Educational Department General Administration Regulations.

EDUCATION CODE: The body of law which regulates education in California. Additional regulations are contained in the California Administrative Code, Titles 5 and 8, of the Government Code, and general statutes.

EDUCATION DEPARTMENT GENERAL ADMINISTRATION REGULATIONS

(EDGAR): These are the regulations of the U.S. Department of Education incorporating certain circulars from the Office of Management and Budget.

EDUCATIONAL CONSOLIDATION AND IMPROVEMENT ACT (ECIA): The federal Educational Consolidation and improvement Act. Chapter 1 of the Act is the former Title I program for educationally disadvantaged children. Chapter 2 consists of multiple programs consolidated into block grants to states and local districts.

EIA: See Economic Impact Aid.

EMPLOYEE BENEFITS: Amounts paid by the LEA on behalf of employees; these amounts are not included in the gross salary, but are over and above. They are fringe benefit payments; and while not paid directly to employees, they are nevertheless a part of the cost of salaries and benefits. Examples are (1) group health or life insurance payments; (2) contributions to employee retirement; (3) OASDI (Social Security) taxes; (4) worker's compensation payments; and (5) payments made to personnel on sabbatical leave.

ENCROACHMENT: The use of unrestricted moneys to support restricted program expenditures.

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ENCUMBRANCES: Obligations in the form of purchase orders, contracts, salaries, and other commitments chargeable to an appropriation for which a part of the appropriation is reserved.

ENROLLMENT: Enrollment is the actual number of students registered with the school district who actually attend its schools. This does not mean the number of students who are in attendance throughout the school district during any given period; i.e. day, week, month, year. See ADA.

ENTERPRISE FUND: Funds used to account for those ongoing LEA activities which, because of their income-producing character, are similar to those found in the private sector.

ENTITLEMENT: An apportionment that is based on specific qualifications.

ESTIMATED REVENUES: For revenue accounts kept on the accrual bases, this term designates the amount of revenue estimated to accrue during a given period regardless of whether it is all to be collected during the period.

EXIT CRITERIA: The regulations which determine when a child may move from a special service, such as a bilingual program, to a regular full-time classroom.

EXPENDITURES: The costs of goods delivered or services rendered, whether paid or unpaid, including expenses, provision for debt retirement not reported as a liability of the fund from which retired, and capital outlay.

EXPENSES: Charges incurred, whether paid or not, for the operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal year. Expense accounts are used in certain trust funds and in proprietary-type funds.

FACE VALUE: As applied to securities, the amount stated in the security document.

FEES: Amounts collected from or paid to individuals or groups for services or for use of a school or other facilities.

FIDELITY BOND: A form of insurance that provides for the indemnification of the LEA or other employer for losses arising from the theft or dishonesty of employees.

FISCAL YEAR: A period of one year, the beginning and the ending dates of which are fixed by statute in California, the period beginning on July 1 and ending on June 30.

FIXED ASSETS: Assets of a permanent character having continuing value; e.g. land, buildings, machinery, furniture, and equipment.

FULL-TIME EQUIVALENT: The ratio of time expended in a part-time position to that of a full-time position. The ratio is derived by dividing the amount of time of employment required in the part-time position by the amount of employed time required in a corresponding full-time position.

FUNCTION: An act, service, or group of services proper to a person, thing or institution and aimed at accomplishing a certain end.

FUND: A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein,

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PITTSBURG UNIFIED SCHOOL DISTRICT

which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

FUND BALANCE: The difference between assets and liabilities. The fund equity of governmental trust funds.

GAAP: See Generally Accepted Accounting Principles.

GAAS: See Generally Accepted Auditing Standards.

GAGAS: See Generally Accepted Governmental Auditing Standards.

GASB: See Governmental Accounting Standards Board

GANN AMENDMENT: An initiative passed in November 1979 which added Article XIII to the California Constitution. It established a ceiling, or limit on each year's appropriation of tax dollars by the state, cities, counties, school districts, and special districts. Using the base year of 1978-79, subsequent year limits are adjusted for the change in California Consumer Price Index or per capital personal income, whichever is smaller, and for any change in population.

GATE: See Gifted and Talented Education Program.

GENERAL FIXED ASSETS ACCOUNT GROUP: A self-balancing group of accounts set up to account for the general fixed assets of an LEA.

GENERAL FUND: The fund used to finance the ordinary operation of the LEA. It is available for any legally authorized purpose.

GENERAL JOURNAL: A book of original entry for all entries of financial transactions that are not recorded in a special journal such as a cash receipts journal, a voucher register, or a cash disbursements journal.

GENERAL LEDGER: A book, file, or other device which contains the accounts needed to reflect, in summary and in detail, the financial position, the results of financial operations, and the changes in equities of a fund or account group used by an LEA.

GENERAL LONG-TERM DEBT: Long-term debt that is legally payable from general revenues and backed by the full faith and credit of an LEA.

GENERAL GROUP OF LONG-TERM DEBT ACCOUNTS: The account group in which all un-matured general long-term liabilities of an LEA are recorded. It does not include long-term liabilities of proprietary funds and non-expendable trust funds.

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES (GAAP): Uniform minimum standards of, and guidelines to, financial accounting and reporting. They govern the form and content of the basic financial statements of an entity. These principles encompass the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. They include not only broad guidelines of general application, but also detailed practices and procedures. Generally accepted accounting principles provide a standard by which to measure financial presentations. The primary authoritative source on the application of these principles to state and local governments is the Governmental Accounting Standards Board (GASB).

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GENERALLY ACCEPTED AUDITING STANDARDS (GAAS): Measures of the quality of the performance of auditing procedures and the objectives to be attained through their use. The standards are concerned with the auditor's Professional qualities and with the judgment exercised in the performance of an audit. Generally accepted auditing standards are established by the American Institute of Certified Public Accountants (AICPA).

GENERAL ACCEPTED GOVERNMENTAL AUDITING STANDARDS (GAGAS): Generally accepted auditing standards for government are established by the U.S. Government Accounting Office in Standards and Procedures for Audits of Governmental Organizations, Programs, Activities, and Function.

GIFT: Anything of value received from any source for which no repayment or service to the contributor is expected.

GIFTED AND TALENTED EDUCATION PROGRAM (GATE): The Gifted and Talented Education program guidelines and criteria have been expanded to provide additional education services to children identified as exceptionally able or talented.

GOVERNMENTAL ACCOUNTING STANDARDS BOARD (GASB): The organization established to issue standards of financial accounting and reporting with respect to activities and transactions of state and local governmental entities. It is the successor organization to the National Council on Governmental Accounting (NCGA).

GRADE LEVEL: Assigned classification of students according to age and school progress; e.g. kindergarten and first grade.

GRANT: A contribution, either in money or material goods, made by one governmental entity to another. Grants may be for specific or general purposes.

GRANTS-IN-AID: Outright donations or contributions, usually by a superior governmental unit, without the prior establishment of conditions with which the recipient must comply.

HIGH EXPENDITURE DISTRICTS: Districts with revenue limits considerable above the state average. Most of these were formerly called "high wealth" districts because their assessed value per ADA was also significantly above the state average.

HOLDING ACCOUNTS: Suspense accounts that are used temporarily to accumulate costs that will ultimately be charged to other using programs.

IEP: See Individual Education Plan.

IMPACT AID: See PL 81-874.

IN LIEU OF TAXES: Revenue to replace the loss of tax revenue resulting from property that is exempted from taxation.

INCENTIVES: Financial rewards for implementing a new program, such as longer school day year, or for performance, such as by students on CAP tests. Many of the "reforms" in SB 813 contain incentives.

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INCOME: A term used in accounting for a proprietary fund type to represent the excess of revenues earned over the expenses incurred in carrying on the fund's operations. The term income should not be used in lieu of revenue in governmental-type funds.

INDIRECT COST AND OVERHEAD: Elements of cost necessary in the operation of the LEA or in the performance of a service that are of such nature that the amount applicable to each accounting unit cannot be determined readily and accurately or for which the cost of such determination exceeds the benefits of the determination.

INDIRECT SUPPORT CHARGES: Charges for routine services not performed as a special service for a particular program but allocated to using programs.

INDIVIDUAL EDUCATION PLAN (IEP): A written agreement between a school district and parents or guardians of a handicapped child specifying an educational program tailored to the needs of the child.

INFLATION FACTOR: See Cost of Living Adjustment.

INTEREST: A fee charged to the borrower for the use of money.

INTERFUND ACCOUNT: Accounts in which transactions between funds are reflected.

INTERFUND TRANSFERS: Money that is taken from one fund under the control of the governing board and added to another fund under the board's control. Interfund transfers are not revenues or expenditures of the LEA.

INTERIM BORROWING: (1) Short term loans to be repaid from general revenues during the course of a fiscal year. (2) Short term loans in anticipation of tax collections or bond insurance.

INTERNAL AUDIT: An appraisal activity within an LEA which (1) determines the adequacy of the system of internal control; (2) verifies and safeguards assets; (3) determines the reliability of the accounting and reporting system; (4) ascertains compliance with existing policies and procedures; and (5) appraises the performance of activities and work programs.

INTERNAL CONTROL: A plan of organization under which employees' duties are so arranged and records and procedures so designated as to provide a system of self-checking, thereby, enhancing accounting control over assets, liabilities, revenue, and expenditures. Under such a system the employees' work is subdivided so that on one employee performs a complete cycle of operations; such procedures call for proper authorization by designated officials.

INTERNAL SERVICE FUNDS: Funds created to render services on a cost reimbursement basis to other organizational units of the LEA. Such funds are generally intended to be self-supporting.

INTRABUDGET TRANSFERS: Amounts transferred from one appropriation account to another within the same fund.

INVENTORY: A detailed list showing quantities and description of property on hand at a given time. It may also include units of measure, unit prices, and values.

INVESTMENTS: Disbursements of cash for the purpose of generating revenue.

INVOICE: An itemized statement of charges for merchandise sold or services rendered to the purchaser.

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JOB ACCOUNT: An account established to record the accumulation of costs of a specific piece of work; work orders showing charges for material and labor used.

JOINT SCHOOL DISTRICTS: School districts with territory in more than one county.

JOURNAL: Any accounting record in which the financial transaction of an LEA are formally recorded for the first time; e.g. the cash receipts book, check register, and general ledger.

JOURNAL VOUCHER: A form provided for the recording of certain transactions or information in the place of, or supplementary to, the journal or registers.

JUDGMENTS: Amount due to be paid or collected by the LEA as the result of court decision.

LEGISLATION: The California Legislature has passed school finance legislation almost every year since 1972. The major laws, in chronological order, are:

SB 90, 1972Instituted revenue limits.

AB 65, 1977.....Initiated a "long term" solution to the Serrano-Priest decision, the School Improvement Program, and several other programs.

SB 90, 1977Allowed reimbursement for costs resulting from state mandates.

SB 154, 1978.....Allocated property taxes to cities, counties and schools after Proposition 13 (bailout).

AB 1979Defined the source and method of funding schools, counties, cities, and special districts including adjusting the allocation of property taxes.

AB 1981Allowed waivers, revised revenue limit formulas, and consolidated some categorical programs at local level.

SB 813, 1983.....Superseded previous school finance laws and made many changes to the California Education curriculum, graduation requirements, testing, mentor teachers, teacher evaluation, hiring and firing procedures, student discipline, incentive programs, funding for revenue limits and categorical programs, various commissions and studies, and the preparation of state-wide curriculum standards.

AB 87, 1991.....Defined the laws, policies, and regulations governing the funding of Year Round Education in the state of California.

LEVELING DOWN: Decreasing the level of per pupil revenue limits state-wide toward of higher revenue limit districts. Also known as Parity funding principle.

LEVY: The imposition of taxes or special assessments for the support of governmental activities; also the total amount of taxes, special assessments, or service charges imposed by a governmental unit.

LIABILITIES: Legal obligations (with the exception of encumbrances) that are unpaid.

LIFE SPAN (GRADE SPAN): Broad group classification of students according to age and school progress; i.e. pre-formal, elementary, secondary, and adult.

LONG-TERM DEBT: Debt that matures more than one year after the date of issuance.

LOW EXPENDITURE DISTRICTS: Districts with revenue limits per child near the statewide average. Many were formerly called "low wealth" districts because their assessed valuation per ADA was below the average. Neither "high" nor "low" refers to the family income of district residents.

MANDATED COSTS: School district expenses which occur because of federal or state laws, decisions of state or federal courts, federal or state administrative regulations, or initiative measures.

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MASTER TEACHER: A selected teacher who receives a stipend of \$4,000, a program initiated in SB 813. The mentor teacher works with the new and experienced teachers on curriculum and instruction and must spend at least 60% time in classroom teaching.

MINIMUM GUARANTEE: Granting a district a specified percentage of the total revenue limit income it received the previous year regardless of a change in ADA.

MODIFIED ACCRUAL BASIS: The accrual basis of accounting adapted to the governmental fund type. Under it, revenues are recognized when they become both "measurable" and "available" to finance expenditures of the current period. Most expenditures are recognized (recorded) when the related liability is incurred.

MULTI-YEAR FINANCIAL PLAN: A plan that presents financial estimates of programs in tabular form for a period of year. These estimates should reflect the future financial impact of current decisions. The data in the plan should be organized along the lines of program structure.

NECESSARY SMALL SCHOOLS: Elementary schools with less than 101 or high schools with less than 301 ADA which meet sparsity standards and which are separately funded.

NET INCOME: Proprietary fund excess of revenues and operating transfers in over expenses and operating transfers out.

OBJECT: As used in an expenditure classification, a term that applies to the article purchased or the service obtained.

OBLIGATIONS: Amounts that the LEA may be legally required to meet out of its resources. They include not only actual liabilities but also un-liquidated encumbrances.

OPERATING TRANSFERS: All interfund transfers other than residual equity transfers.

ORDER (FOR PAYMENT): A written demand by the governing board of an LEA requiring the county superintendent of schools to draw his or her requisition on the county auditor for the payment of a claim against the LEA.

OTHER FINANCING SOURCES: Governmental fund general long-term debt proceeds, operating transfers in, and material proceeds of fixed asset dispositions. Such amounts are classified separately from revenues.

OTHER FINANCING USES: Governmental fund operating transfers out. Such amounts are classified separately from expenditures.

OVERDRAFT: The amount by which checks, drafts, or other demands for payment on the treasury or on a bank account exceed the amount of the balance on which they are drawn; or the amount by which encumbrances and expenditures exceed the appropriation to which they are charged.

OVERHEAD: See Indirect Cost and Overhead.

PAYROLL REGISTER: A document accompanying one or more orders on an LEA fund for the payment of salaries or wages to employees; contains the names of such employees and provides information substantiating such order.

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PAYROLL WARRANT: A document used as an order or a requisition on a fund of an LEA for the purpose of paying salaries or wages.

PER CAPITA PERSONAL INCOME: Income before taxes as estimated by the U.S. Department of Commerce for California and other states.

PERB: See Public Employees' Relations Board

PERS: See Public Employees' Retirement System.

PERPETUAL INVENTORY: A system whereby the inventory of units of property at any date may be obtained directly from the records without resorting to an actual physical inventory count. A record is provided for each item or group of items to be inventoried and is so divided as to provide a running record of goods ordered, received, and withdrawn and the balance on hand in units and cost.

PERSONAL PROPERTY: A property except real estate.

PETTY CASH: A sum of money set aside for the purpose of making change or immediate payments of small amounts.

PHYSICAL INVENTORY: The annual physical count of an LEA's inventory. This count is often taken at the end of the year and observed by the LEA's auditors. The accuracy of the perpetual inventory records is tested periodically by physical inventories.

PL 81-874: A federal program of "Impact Aid" which provides funds to districts which educate children whose families live or work on federal property, such as military bases.

PL 94-142: Federal law which mandates a "free and appropriate" education for all handicapped children.

POSTING: The act of transferring to an account in a ledger the data, either detailed or summarized, contained in a book of original entry.

PREPAID EXPENSES: Items for which payment has been made but for which benefits have not been realized as of a certain date, e.g. prepaid rent, prepaid interest, and premiums or unexpired insurance.

PRIOR YEARS' TAXES: Taxes collected within the current fiscal year for levies in previous fiscal years.

PROFICIENCY REQUIREMENTS: Required examination of students' knowledge of basic skills according to standards set by local districts. Remedial help must be provided for those who fail to meet the standards; students must pass the tests to graduate. Different proficiency requirements apply to aides and new teachers (see CBEST).

PROGRAM: A group of related activities consisting of a unique combination of objects that operate together to accomplish common ends.

PROGRAM ACCOUNTING: A system of accounting in which records are maintained to accumulate revenue and expenditure data by program.

PROGRAM COSTS: Costs that are incurred and allocated by programs rather than by organizations.

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PROGRAM STRUCTURE: The hierarchical arrangement of programs that represents the interrelationship of activities to goals and objects. The program structure contains categories of activities with common outputs and objectives. Programs may cut across existing departments and agencies.

PROPOSITION 13: An initiative amendment passed in June 1978 adding Article XIII A to the California Constitution. Tax rates on secured property are restricted to no more than 1% of full cash value. Proposition 13 also defined assessed value and required a two-thirds vote to change existing or levy other new taxes.

PRORATING: The allocation of expenditures or revenue from a single source to two or more accounts to show the correct distribution of charges or revenue.

PROTESTED TAXES: Tax money paid under protest and held by the county auditor pending settlement of the protest.

PUBLIC EMPLOYEES' RELATIONS BOARD (PERB): The Public Employees Relations Board consists of five persons appointed by the Governor to regulate collective bargaining between school districts and employee organizations.

PUBLIC EMPLOYEES' RETIREMENT SYSTEM (PERS): State law required school district employees, school districts, and the state to contribute to the fund.

PUPIL WEIGHTING: A method of distributing money for education according to the individual characteristics of each pupil. Weights or ratios are assigned for categories of pupil need or special costs; funds are distributed to districts according to their total number of pupil weights.

PURCHASE ORDER: A document issued to a vendor that authorized the delivery of specified merchandise or the performance of certain services and the making of a charge for them.

REAL PROPERTY: Property consisting of land, buildings, minerals, timber, landscaping, and all improvements thereto.

REBATE: See Abatement or Refund.

RECEIPTS: Cash received.

RECLASSIFICATION: Re-designation of current year's revenue or expenditure items previously posted to one account and later determined to be more properly charged to a different account.

REFUND: An amount paid back or credit allowed on account of an over-collection.

REGISTERED WARRANT: A warrant that is registered by the county treasurer for future payment because of present lack of funds and that is to be paid with interest in the order of its registration.

REGISTERS: A listing of transactions of like kind that may be totaled and summarized for convenience in posting: e.g. payroll registers, warrant registers, and attendance registers.

REIMBURSEMENT: Cash or other assets received as a repayment of the cost of work or services performed; or repayment of other expenditures made for or on behalf of another governmental unit, fund or department.

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REQUISITION: A document submitted initiating a purchase order to secure specified articles or services or issuance of materials from stores or a warehouse.

RESERVE: An account used to earmark a portion of a (1) fund balance to indicate that it is not available for expenditure (such as the reserve for inventories); and (2) fund equity as legally segregated for a specific future use (such as the reserve for a restricted program balance).

RESERVE FOR ENCUMBRANCES: An account used to aggregate a portion of a fund balance for expenditure on vendor performance.

RESIDUAL EQUITY TRANSFERS: Nonrecurring or non-routine transfers of equity between funds of the LEA, e.g. transfers of residual balances of discontinued funds to the general fund or contribution of internal service fund capital by the general fund.

RESOURCE COST MODEL: A system for funding education which is based on the cost of a district's individual characteristics and programs.

RESTRICTED FUNDS: Moneys whose use is restricted by legal requirements or by the donor.

REVENUE LIMIT: The specific amount of state and local taxes a school district may receive per pupil for its general education program. Annual increases are determined by the Legislature. Categorical aid is granted in addition to the revenue limit.

REVENUES: The increases in fund financial resources other than from interfund transfers or debt issue proceeds. Revenues are the primary financial resource of a fund. Revenues are recognized when assets are increased without increasing liabilities or incurring an expenditure reimbursement.

REVOLVING CASH FUND: A stated amount of money used primarily for emergency or small disbursements and reimbursed periodically through properly documented expenditures, which are summarized and charged to property accounting classifications.

ROBBINS AMENDMENT (PROPOSITION 1): An amendment to the California Constitution, Article I, Section 7, passed in 1979 which restricts California courts to federal court interpretations when ordering changes in pupil school assignment or pupil transportation to alleviate school district segregation.

ROC/ROP: Regional Occupational Centers/Regional Occupational Programs established by a school district or group of school districts or county offices of education. The centers provide training for entry level jobs, counseling, and upgrading of skills for youths ages 16-18.

SB – SENATE BILLS (SB 90,1972; SB 90,1977; SB 154, SB 813): See Legislation.

SCHEDULES: Explanatory or supplementary statements that accompany the balance sheet or other financial statements.

SCHOOL IMPROVEMENT PLAN (SIP): Money granted by the state to selected schools to carry out a plan developed by the school site council for the improvement of their school's program.

SCHOOL SITE COUNCIL: Parents, students, teachers, and other staff selected by their peers to prepare a school improvement plan and assist in seeing that the planned activities are carried out and evaluated.

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SECURED ROLL: Assessed value of real property, such as land, buildings, secured personal property, or anything permanently attached to land, as determined by each county assessor.

SECURITIES: Bonds, notes, mortgages, or other forms of negotiable or nonnegotiable instruments.

SELF-CONTAINED CLASSROOM: A classroom in which a teacher usually instructs one group of students in a majority of the instructional programs for a school year. Self-contained classrooms are usually found at the elementary school level.

SENIORITY: A statutory system for protecting the job security of employees who have the longest periods of service in a district. With certain exceptions, the seniority list is used to determine which employees will be the first to be laid off or rehired.

SERIAL ANNUITY BONDS: Serial bonds in which the annual installments of bond principal are so arranged that the combined payments of principal and interest are approximately the same each year.

SERIAL BONDS: Bonds whose principal is repaid in periodic installments over the life of the issue.

SERRANO VS. PRIEST: The California Supreme Court decision which declared the system of financing schools unconstitutional because it violated the Equal Protection clause of the State Constitution. The Court said that by 1980, the relative effort (tax rate) required of taxpayers for local schools must be nearly the same throughout the state and that differences in annual per pupil expenditures which were due to local wealth must be less than \$100.00. The impact of Proposition 13 resolved the taxpayer equity provision. In 1983, a court review determined that sufficient compliance in reducing expenditure disparities had been achieved.

SHARED REVENUE: Revenue that is levied by one governmental unit but that is shared, usually in proportion to the amount collected, with another unit of government or class of governments.

SHORT-TERM DEBT: Debt with a maturity of one year or less after the date of issuance. Short-term debt usually includes bond anticipation notes payable and tax anticipation notes payable.

SHORTFALL: An insufficient allocation of money, requiring an additional appropriation or resulting in deficits.

SITE: The location of a school or a central administrative unit.

SOURCE DOCUMENT: Any voucher, invoice, or other data that support an entry in the accounting records.

SPECIAL EDUCATION: Programs to identify and meet the educational needs of exceptional children, such as those with learning or physical handicaps. PL 94142 requires that all handicapped children between 3 and 21 years be provided free and appropriate education.

SPECIAL REVENUE FUNDS: Funds established to account for the proceeds from specific revenue sources that (by law) are restricted to finance particular activities.

SPECIFICATIONS: Those particular qualities required of products or services.

SPLIT ROLL: A system for taxing business and industry property at a different rate from individual homeowners.

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SQUEEZE: Restricting the revenue limit increases of higher spending districts in order to equalize per pupil revenues (eliminated in 1983-84).

STATE ALLOCATION BOARD: A state regulatory agency which controls certain state-aided capital outlay and deferred maintenance projects.

STATE SCHOOL FUND: A special revenue fund within the State Treasury used for apportionments to school districts and county superintendents, based on the revenue limit, and certain other special purpose apportionments. Apportionments are made by the State Controller and are based on certifications from the Department of Education.

STATE TEACHERS' RETIREMENT SYSTEM (STRS): State law requires school district employees, school districts, and the state to contribute to the fund.

STATEMENTS: (1) Used in a general sense, all of those formal written presentations which set forth financial information. (2) In technical accounting usage, those presentations of financial data which show the financial position and the results of financial operations of a fund, a group of accounts, or an entire LEA for a particular accounting period.

STORES: Goods that are on hand in storerooms and subject to requisition.

STRS: See State Teachers' Retirement System.

STUDENT BODY FUND: A fund to control the receipts and the disbursements of student association activities.

SUBSIDIARY LEDGERS: A supporting ledger consisting of a group of accounts, the total of which is in agreement with a control account; e.g. the payroll ledger and the appropriations ledger.

SUBVENTION: provision of assistance or financial support, usually from a superior governmental unit; a grant.

SUMMARY: Consolidation of like items for accounting purposes.

SUNSET: The termination of the regulations for a program. The law lists a schedule for the Legislature to consider the sunset of many state categorical programs.

SUPPLY: A material item of an expendable nature that is consumed, wears out, or deteriorates in use; or one that loses its identity through fabrication or incorporation into a different or more complex unit or substance.

SURETY BOND: A written promise to pay damages or to indemnify against losses caused by the party or parties named in the document, through non-performance or through defalcation; e.g. a surety bond given by a contractor or by an official who handles cash or securities.

SUSPENSE ACCOUNT: An account which carries charges or credits temporarily pending the determination of the proper account or accounts to which they are to be posted.

TAX ANTICIPATION NOTES: Notes issued in anticipation of collection of taxes, usually able to be retired only from tax collections and frequently only from the proceeds of the tax levy whose collection they anticipate.

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TAX LIENS: Claims by governmental units on properties for which taxes levied remain unpaid.

TAX RATE: The amount of tax stated in terms of a unit of the base tax.

TAX RATE LIMIT: The maximum rate of tax that a governmental unit may levy.

TAX REDEMPTION: Proceeds from the sale of tax-delinquent property.

TAX RELIEF SUBVENTIONS: Funds ordinarily paid to compensate for taxes lost because of tax relief measures.

TAX ROLLS: The list showing the amount of taxes levied against each taxpayer or property.

TAXES: Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

TAXES RECEIVABLE: An asset account representing the uncollected portion of taxes levied.

TENURE: A system of due process and employment guarantee for teachers. After serving a two-year probation period, teachers are assured continued employment in the school district unless specified procedures for dismissal or layoff are successfully followed.

TERM BONDS: Bonds whose entire principal matures on one date.

TRADE DISCOUNT: A reduction of the list price, usually expressed as a percentage and related to the volume of business transacted. (The term is not to be confused with cash discount).

TRAILER COACH FEES: Assessments collected from owners of trailer homes, which constitute personal property used in lieu of taxable real property.

TRANSFER: Inter-district or interfund payments or receipts not chargeable to expenditures or credited to revenue. Certain budget revisions are often referred to as transfers.

TRIAL BALANCE: A list of the balances of the accounts in a ledger kept by double entry, with the debit and credit balances shown in separate columns. If the totals of the debit and credit columns are equal or if their net balances agree with a control account, the ledgers from which the figures are taken are said to be "in balance".

TRUST FUND: A fund used to account for assets held by a government in a trustee capacity for individuals, private organizations, other governments and/or other funds.

TUITION: An amount charged for educational services provided to a student.

TUITION TAX CREDITS: A reduction in state or federal income tax to offset a specified amount of money spent for tuition for private education.

UIA: See Urban Impact Aid.

UNENCUMBERED BALANCE: That portion of an appropriation or allotment not yet expended or obligated.

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UNIFICATION: Joining together of all or part of an elementary school district (K-8) and high school district (K-12) with a single governing board.

UNIFIED SCHOOL DISTRICT: A school district serving students kindergarten through 12th grade, that is elementary and high school students.

UNIONIZATION: Joining together of two or more elementary or high school districts to form a single elementary or high school & district.

UNIT COST: The total expenditure for a product, program, or service divided by the total quantity obtained or some other quantitative measure; e.g. the total expenditure divided by the number of students equals the cost per student.

UNREALIZED REVENUE: Estimated revenue less revenue received to date; also, the estimated revenue for the remainder of the fiscal year.

UNSECURED ROLL: Assessed value of personal property other than secured property.

URBAN IMPACT AID (UIA): State aid to 19 large, metropolitan districts, expanded in 1984-84 to qualifying high school and elementary districts. The funds may be used for general purposes.

VOUCHER: A written document which evidences the propriety of transactions and usually indicates the amounts that are to be recorded.

WARRANT: A written order, drawn by the LEA's governing board or its authorized officer(s) or employee(s) approved by the county superintendent of schools, and allowed by the county auditor, directed the county treasurer to pay a specified amount to a designated payee.

WARRANTS PAYABLE: The amount of warrants issued, outstanding, and unpaid from a salary or wage payment; an amount, specified by law or regulation, representing the individual's estimated federal or state income tax that the employer must pay to the taxing authority.

WORK IN PROCESS: The value of partially completed products manufactured or processed, such as a partially completed printing job.

WORK ORDER: A written authorization for the performance of a particular job containing a description of the nature and location of the job and specifications for the work that is to be performed. Such authorizations are usually assigned job numbers, and provision is made for accumulating and reporting labor, material, and other costs.