



Ross Valley Schools

2014–15 Second Interim Report

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March 17, 2015

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

Signed: [Signature]
District Superintendent or Designee

Date: 3/17/15

NOTICE OF INTERIM REVIEW. All action shall be taken on this report during a regular or authorized special meeting of the governing board.

To the County Superintendent of Schools:

This interim report and certification of financial condition are hereby filed by the governing board of the school district. (Pursuant to EC Section 42131)

Meeting Date: 17 March 2015

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Midge Hoffman

Telephone: 415.451.4075

Title: Chief Business Official

E-mail: mhoffman@rossvalleyschools.org

Criteria and Standards Review Summary

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

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

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

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

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



Superintendent: Rick E. Bagley, Ed.D. Board of Trustees: Annelise Bauer - Anne Capron - Hadley Dettmer - Wesley Pratt - Amy Stock

The Ross Valley School District **2014-15 Second Interim Budget Report** is attached for review and approval of the Board of Trustees. This report includes two primary components:

- This narrative providing discussion and analysis of the district’s financial condition as of March 10, 2015, the date of the reports as well as assumptions used for the multi-year projections and the financial outlook of California.
- The state-required Standardized Account Code Structure (SACS) budget report forms, which include a variety of financial facts, figures and analyses including the following significant components:
 - Multi Year Financial Projection (MYFP)
 - Cash Flow Projection
 - Criteria and Standards Report

Budget Certification

The state requires each district to submit its budget report with one of the following certifications:

Positive – The district will be able to meet its financial obligations for the current and subsequent two fiscal years.

Qualified – The district may not be able to meet its financial obligations for the current and subsequent two fiscal years

Negative – The district will not meet its financial obligations in the current or following fiscal year

Staff recommends this budget report be submitted to the Marin County Office of Education with a **Positive Certification**, as supported by the multi-year projection (MYP) included herein.

Average Daily Attendance projections, the basis for most of our General Fund dollars, have been updated to reflect a decrease of 20.5 from the First Interim report. The Average Daily Attendance numbers have been updated as follows:

	<u>Adopted Budget</u>	<u>First Interim</u>	<u>Second Interim</u>
Total K-8	2,252.58	2,265.80	2,245.30

Local Control Funding Formula (LCFF)

The budget has been updated with the Governor’s proposed budget presented in January. This budget includes current estimates of the funds the District will receive as a result of the Local Control Funding Formula (LCFF) implemented beginning in 2013-14. Revenues are estimated as follows, including the two prior years for longitudinal purposes:

	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Total LCFF Revenues	\$12,926,332	\$13,730,886	\$14,821,166	\$15,672,064	\$16,175,656

In looking at the data for LCFF funding in a more refined manner, below are some additional breakdowns of revenue changes since 2012-13. Compared to First Interim, you can see that the per ADA amount has been revised. These changes are due to prior year revisions. The information below is to show the per cent increase over the prior year.

SECOND INTERIM	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Increase over PY		\$ 804,554	\$ 1,090,280	\$ 850,899	\$ 503,538
Per ADA average	\$ 6,004.24	\$ 6,172.32	\$ 6,600.98	\$ 6,979.94	\$ 7,206.48
Per ADA increase over PY		\$ 168.08	\$ 428.66	\$ 378.96	\$ 226.57
Per cent increase over PY		2.8%	6.94%	5.74%	3.25%

FIRST INTERIM	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Total Increase over PY		\$ 804,554	\$ 1,090,280	\$ 583,138	\$ 647,358
Per ADA average	\$ 6,059.40	\$ 6,188.31	\$ 6,610.77	\$ 6,859.05	\$ 7,144.38
Per ADA increase over PY	\$ 36.40	\$ 128.91	\$ 422.46	\$ 248.28	\$ 285.33
Per cent increase over PY	0.6%	2.1%	6.8%	3.8%	4.2%

And finally, below is a comparison of the phase-in revenues expected versus the ‘target’ LCFF amounts the District would receive if fully implemented:

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Phase In LCFF	\$13,730,886	\$14,821,166	\$15,672,064	\$16,175,656
Target LCFF	\$16,909,425	\$17,197,333	\$ 17,464,488	\$17,810,315
Difference	(\$3,178,539)	(\$2,376,167)	(\$1,792,424)	(\$1,634,659)
	-23.15%	-16.03%	-11.44%	-10.10%

At First Interim, to be conservative and ensure that all data is correctly accounted for, we did not recognize the full LCFF amount of \$14,978,684. Instead, the District has budgeted \$14,894,166 (a difference of \$84,518). The updated amount for the Second Interim report is currently \$14,821,166 which is \$73,000 less than budgeted at First Interim and \$37,579 more than the Adopted Budget. This may change depending on the Transportation and TIIG funding confirmation discussed above.

While the current year shows ‘deficit spending’ of \$1,206,765, the District is actually a net positive in operational spending by \$158K after removal of one-time spending and carryover of \$1,364,711.

General Fund Budget Changes – Adopted Budget to First Interim

Budgets are developed with many assumptions and estimates. A budget is a ‘living’ document and they will change over time. Below is a table that identifies the changes by major object code since the First Interim report.

Revenues	<u>1st Interim</u>	<u>2nd Interim</u>	<u>Change to Fund</u>
			<u>Balance</u>
			<u>1st --> 2nd Interim</u>
LCFF	\$ 14,894,166	\$ 14,821,166	\$ (73,000)
Federal	\$ 653,885	\$ 653,885	\$ -
Other State	\$ 768,983	\$ 768,983	\$ -
Local	\$ 6,166,735	\$ 6,180,534	\$ 13,799
	\$ 22,483,769	\$ 22,424,568	\$ (59,201)

Expenses	Change to Fund Balance		
	1st Interim	2nd Interim	1st --> 2nd Interim
Certificated	\$ 11,517,650	\$ 11,415,580	\$ 102,070
Classified	\$ 3,407,526	\$ 3,402,135	\$ 5,391
Benefits	\$ 3,693,007	\$ 3,790,895	\$ (97,888)
Books/Supplies	\$ 1,262,825	\$ 1,283,989	\$ (21,164)
Services	\$ 3,294,065	\$ 3,295,749	\$ (1,684)
Equipment	\$ -		\$ -
Other Outgo	\$ 442,985	\$ 442,985	\$ -
	\$ 23,618,058	\$ 23,631,333	\$ (13,275)
Net Increase/Decrease		\$ (1,206,765)	
One-time Restricted Carryover		\$795,604	
One-time Tech Infrastructure		\$569,107	
Net Operating Surplus / (Deficit)		\$157,946	

Proposition 2

On November 4th, the voters of the State of California elected to approve Proposition 2 (State Budget: Budget Stabilization Account - Legislative Constitutional Amendment). The measure will alter the existing requirements for the Budget Stabilization Account (BSA) that was originally established under Proposition 58 in 2004. Prop 2 is set to create a distinct budget stabilization fund know as the **Proposition 98 Reserve** or **Public School System Stabilization Account (PSSSA)**. Proposition 2 also includes a provision that will limit the amount that many school districts may hold in reserves (6% maximum) in future years if certain economic conditions are met. Since ‘assigned’ amounts in the ending fund balance technically count towards available and unappropriated, we will likely need to change the additional 7% Board reserve (over and above the legally required 3%) as ‘committed.’ This change will require a formal board action with criteria established when the reserve would be used and replenished.

STRS / PERS

The unfunded liability of the teacher (STRS) and classified (PERS) retirement systems is another component of the wall of debt the Governor has on his radar. His goal is to close this funding gap within 30 years. At the May Revise in 2014, Cal STRS is underfunded by over \$74 billion. Although returns were significantly above the 7% average mark (about 15%), it was not enough to put a significant dent in the liability. Below is a chart that shows the specific impact to Ross Valley School District. In addition to this, the employee portion will increase from the historic amount of 8% to up to 10.25% over the same time period (this will vary according to an individual employees’ entry into STRS).

	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
STRS Rate	8.250%	8.880%	10.730%	12.580%	14.430%	16.280%	18.13%	19.100%
Estimated Expenses	\$ 883,651	\$ 960,641	\$1,172,382	\$1,388,262	\$1,608,343	\$1,832,686	\$2,061,355	\$2,193,359
Increase over PY		\$ 76,990	\$ 211,741	\$ 215,880	\$ 220,080	\$ 224,343	\$ 228,669	\$ 132,004
PERS Rate	11.442%	11.771%	12.600%	15.000%	16.600%	18.200%	19.900%	20.400%
Estimated Expenses	\$ 297,511	\$ 312,187	\$ 340,856	\$ 413,897	\$ 467,207	\$ 522,484	\$ 582,713	\$ 609,301
Increase over PY		\$ 14,676	\$ 28,670	\$ 73,041	\$ 53,310	\$ 55,277	\$ 60,229	\$ 26,588
Combined Increase over PY		\$ 91,666	\$ 240,411	\$ 288,921	\$ 273,390	\$ 279,620	\$ 217,268	\$ 230,222

Multi-Year Projections

Below are assumptions used to build the multi-year projections (MYP).

- *LCFF revenues are based on the FCMAT LCFF calculator; percent increase estimated to be 6.94% for 2015-16 and 5.74% for 2016-17*
- *The Cost of Living Adjustment was decreased from 2.10% to 1.58% for 2015-16 and from 2.3% to 2.17%*
- *Federal revenues are estimated to be flat*
- *1% increase in Special Education and other state revenues*
- *3.5% increase for parcel tax (4% less .5% for exemptions or non-collectable amounts)*
- *No FTE change for Certificated or Classified staffing*
- *Step and column increases for each year (1.5% for Certificated; 1.4% for Classified)*
- *No 'proposed' salary increases for negotiations built in or assumed*
- *No change in health benefits cap paid by District*
- *Books, supplies and services are estimated to be flat in 2015-16 and an approximate 2.3% increase in 2016-17*
- *Elimination of \$1,278,527 in one-time expenses (\$569K unrestricted and \$709K restricted) and prior year revenues/expenses deferred (\$62K) to 2014-15*
- *All years meet the 3% required reserve for economic uncertainties and the additional 7% Board reserve*
- *No funds are projected to be negative*

Other items that will impact multi-year projections include the loss of Prop 30 (also known as Education Protection Account or EPA) funds as temporary taxes expire:

- A 0.25% increase in the sales and use tax for four years: 2013 through 2016
- An increase in the income tax rate for taxable incomes of over \$250,000 for seven years: 2012 through 2018

The EPA funds total \$2,122,537 or 14.25% of the LCFF revenues. The question that remains to be seen is whether 1) the tax increases are extended; or 2) the economy recovers enough to restore the expired tax revenues; 3) there's political will to make education a priority or a combination of any/all of these.

The MYP estimates unrestricted, unappropriated reserves as follows:

2014-15	\$ 676,254
2015-16	\$1,313,030
2016-17	\$1,780,393

With these resources identified, the District will need to consider the costs of the following:

- Employee compensation (including health and retirement)
- Implementation of common core state standards
- Professional development
- Adoption and purchase of textbooks
- Funding of deferred maintenance needs
- Other yet-to-be identified needs/priorities

Should you have any questions regarding the information contained in this report, please feel free to contact me at 415-451-4075 or via e-mail at mhoffman@rossvalleyschools.org.

Respectfully submitted,

Midge Hoffman, Chief Business Official

**Ross Valley School District
ENDING BALANCE TRENDS ANALYSIS
2014-15 Second Interim Report**



	2014-15	2015-16	2016-17
COLA	0.85%	1.58%	2.17%
Per ADA Amount	\$ 6,600.98	\$ 6,979.94	\$ 7,206.51
Increase over PY	\$ 428.66	\$ 378.96	\$ 226.57
LCFF %	6.94%	5.74%	3.25%
	2014-15	2015-16	2016-17
Beginning Balance	\$ 4,249,155	\$ 3,042,390	\$ 3,568,068
Revenues	\$ 22,424,568	\$ 23,046,061	\$ 23,703,282
Expenses	\$ 23,631,333	\$ 22,520,383	\$ 23,170,870
Net Increase / <Decrease>	(\$1,206,765)	\$525,678	\$532,412
Ending Balance	\$ 3,042,390	\$ 3,568,068	\$ 4,100,480

Components of the Ending Fund Balance:

	2014-15	2015-16	2016-17
Revolving Cash	\$ 3,000	\$ 3,000	\$ 3,000
Restricted Funds	\$ 2	\$ -	\$ -
10% Board Reserve	\$ 2,363,133	\$ 2,252,038	\$ 2,317,087

Unrestricted, Unappropriated

Amount	\$676,254	\$1,313,030	\$1,780,393
Ending Balance	\$ 3,042,390	\$ 3,568,068	\$ 4,100,480

with 10% reserve; no salary/benefit increases

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	2,265.80	2,245.30	-0.9%	Met
1st Subsequent Year (2015-16)	2,268.80	2,245.30	-1.0%	Met
2nd Subsequent Year (2016-17)	2,237.41	2,244.59	0.3%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	2,323	2,323	0.0%	Met
1st Subsequent Year (2015-16)	2,327	2,327	0.0%	Met
2nd Subsequent Year (2016-17)	2,290	2,294	0.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	2,124	2,210	96.1%
Second Prior Year (2012-13)	2,140	2,230	96.0%
First Prior Year (2013-14)	2,220	2,291	96.9%
	Historical Average Ratio:		96.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	2,242	2,323	96.5%	Met
1st Subsequent Year (2015-16)	2,241	2,327	96.3%	Met
2nd Subsequent Year (2016-17)	2,221	2,294	96.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2014-15)	14,894,166.00		
1st Subsequent Year (2015-16)	15,561,822.00	15,672,064.00	0.7%	Met
2nd Subsequent Year (2016-17)	16,209,179.00	16,175,656.00	-0.2%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	11,165,841.90	12,407,120.64	90.0%
Second Prior Year (2012-13)	12,576,242.14	14,285,089.10	88.0%
First Prior Year (2013-14)	13,606,560.36	15,636,573.29	87.0%
Historical Average Ratio:			88.3%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	14,348,187.80	16,634,656.66	86.3%	Met
1st Subsequent Year (2015-16)	14,738,638.00	16,408,210.00	89.8%	Met
2nd Subsequent Year (2016-17)	15,161,740.00	16,865,576.00	89.9%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	653,885.40	653,885.40	0.0%	No
1st Subsequent Year (2015-16)	559,455.00	559,455.00	0.0%	No
2nd Subsequent Year (2016-17)	559,455.00	559,455.00	0.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	768,983.00	768,983.00	0.0%	No
1st Subsequent Year (2015-16)	608,257.00	608,257.00	0.0%	No
2nd Subsequent Year (2016-17)	608,257.00	608,257.00	0.0%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	6,166,734.63	6,180,533.63	0.2%	No
1st Subsequent Year (2015-16)	6,196,684.00	6,206,285.00	0.2%	No
2nd Subsequent Year (2016-17)	6,340,712.00	6,359,914.00	0.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	1,262,825.32	1,283,989.32	1.7%	No
1st Subsequent Year (2015-16)	628,120.00	807,709.39	28.6%	Yes
2nd Subsequent Year (2016-17)	654,967.00	826,948.00	26.3%	Yes

Explanation:
(required if Yes)

Multi-year projection increased for textbook adoptions.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	3,294,064.72	3,295,748.72	0.1%	No
1st Subsequent Year (2015-16)	2,327,141.00	2,327,141.00	0.0%	No
2nd Subsequent Year (2016-17)	2,415,930.00	2,384,816.00	-1.3%	No

Explanation:
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	7,589,603.03	7,603,402.03	0.2%	Met
1st Subsequent Year (2015-16)	7,364,396.00	7,373,997.00	0.1%	Met
2nd Subsequent Year (2016-17)	7,508,424.00	7,527,626.00	0.3%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	4,556,890.04	4,579,738.04	0.5%	Met
1st Subsequent Year (2015-16)	2,955,261.00	3,134,850.39	6.1%	Not Met
2nd Subsequent Year (2016-17)	3,070,897.00	3,211,764.00	4.6%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

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

Explanation:

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

Multi-year projection increased for textbook adoptions.

Explanation:

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

7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	225,103.00	693,444.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		693,444.00	

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)	12.9%	15.8%	17.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.3%	5.3%	5.9%

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)	(411,161.22)	16,689,388.66		2.5%	Met
1st Subsequent Year (2015-16)	525,680.00	16,462,942.00		N/A	Met
2nd Subsequent Year (2016-17)	532,412.00	16,920,308.00		N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	3,042,389.66	Met
1st Subsequent Year (2015-16)	3,568,067.27	Met
2nd Subsequent Year (2016-17)	4,100,479.27	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)	1,581,718.87	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)	2,242	2,241	2,221
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	23,631,333.30	22,520,383.39	23,170,870.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	23,631,333.30	22,520,383.39	23,170,870.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	708,940.00	675,611.50	695,126.10
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	708,940.00	675,611.50	695,126.10

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	2,363,133.00	2,252,038.00	2,315,811.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	676,254.27	1,316,029.27	1,784,668.27
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)	3,039,387.27	3,568,067.27	4,100,479.27
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.86%	15.84%	17.70%
District's Reserve Standard (Section 10B, Line 7):	708,940.00	675,611.50	695,126.10
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

Bond Anticipation Notes (BANs) were issued in December 2013 that are non-callable until the maturity date in 2018. If the assessed values of property do not increase to the required level for the District to defease the BANs with General Obligation Bonds, then the District would have to issue non-voter approved debt (Certificates of Participation or COPs) to pay off the BANs. Since the COPs would be non-voter approved debt, the repayment would become a General Fund expense until assessed values of property increase sufficiently to issue General Obligation Bonds.

S2. Use of One-time Revenues for Ongoing Expenditures

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

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:

Although not 'technically' an interfund loan, the Administration recommended and the Board of Trustees approved a \$50,000 transfer from the General Fund to the Special Reserve for Capital Facilities for costs associated with exploration of disposit District real property, specifically Deer Park. Should the property be sold, it is the intent to repay the General Fund the \$50,000.

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 first interim projections.

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(3,098,072.00)	(3,045,586.00)	-1.7%	(52,486.00)	Met
1st Subsequent Year (2015-16)	(3,407,572.00)	(3,084,835.00)	-9.5%	(322,737.00)	Not Met
2nd Subsequent Year (2016-17)	(3,543,411.00)	(3,247,920.00)	-8.3%	(295,491.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	54,732.00	54,732.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	54,732.00	54,732.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	54,732.00	54,732.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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) Contributions data for the First Interim reported above are incorrect. Contributions for 2015-16 and 2016-17 were \$3,233,062 and \$3,481,316, respectively, at First Interim. Common Core Salaries of \$143,510 and related benefits were eliminated from future years for the Second Interim as they are one-time expenditures.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

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 First Interim data exist (Form 01CSI, 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 First Interim 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) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
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	12	01-0000-8xxx	01-0000-4xxx	813,447
Certificates of Participation				
General Obligation Bonds	12	51-0000-86xx	51-0000-74xx	43,670,894
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
TOTAL:				44,484,341

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	141,004	208,828	208,828	208,828
Certificates of Participation				
General Obligation Bonds	2,624,510	1,887,950	1,906,950	1,924,950
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)
Total Annual Payments:	2,765,514	2,096,778	2,115,778	2,133,778
Has total annual payment increased over prior year (2013-14)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	1,460,776.00	1,460,776.00
b. OPEB unfunded actuarial accrued liability (UAAL)	1,460,776.00	1,460,776.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	June 2012	June 2012

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	112,837.00	112,837.00
1st Subsequent Year (2015-16)	112,837.00	112,837.00
2nd Subsequent Year (2016-17)	112,837.00	112,837.00
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)	112,837.00	112,837.00
1st Subsequent Year (2015-16)	112,837.00	112,837.00
2nd Subsequent Year (2016-17)	112,837.00	112,837.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	112,837.00	112,837.00
1st Subsequent Year (2015-16)	112,837.00	112,837.00
2nd Subsequent Year (2016-17)	112,837.00	112,837.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	70	70
1st Subsequent Year (2015-16)	70	70
2nd Subsequent Year (2016-17)	70	70

4. Comments:

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

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

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

No

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

n/a

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

n/a

	First Interim (Form 01CSI, Item S7B)	Second Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	First Interim (Form 01CSI, Item S7B)	Second Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2014-15)		
1st Subsequent Year (2015-16)		
2nd Subsequent Year (2016-17)		
b. Amount contributed (funded) for self-insurance programs		
Current Year (2014-15)		
1st Subsequent Year (2015-16)		
2nd Subsequent Year (2016-17)		

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of first interim projections?

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	135.5	138.9	138.9	138.9

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

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 First Interim Projections

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)?

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

One Year Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
----------------------	----------------------	----------------------

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

105,694

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

7. Amount included for any tentative salary schedule increases

--	--	--

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

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

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

Certificated (Non-management) Prior Year Settlements Negotiated Since First Interim Projections

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?

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

If Yes, explain the nature of the new costs:

--	--	--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
133,468	135,470	137,502
1.5%	1.5%	1.5%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
Yes	No	No

Certificated (Non-management) - Other

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

Including benefits, 2015-16 step will be approximately \$154,233 and \$150,090 for 2016-17.
 Assumes 2 retirees for each subsequent year as an offset to the step/column increases; replacements are estimated at Column IV, Step 10.
 STRS rate increases are reflected in the amounts that include the benefits component.

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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	68.5	72.2	72.2	72.2

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

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 First Interim Projections

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)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year or	<input type="text"/>	<input type="text"/>	<input type="text"/>

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

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

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	No	No

Classified (Non-management) Prior Year Settlements Negotiated Since First Interim

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

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

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
65,923	69,219	72,680
5.0%	5.0%	5.0%

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	No	No
Yes	No	No

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?
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	14.0	14.0	13.0	13.0

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

2. Salary settlement:

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments		13,605	10,020
3. Percent change in step and column over prior year			

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

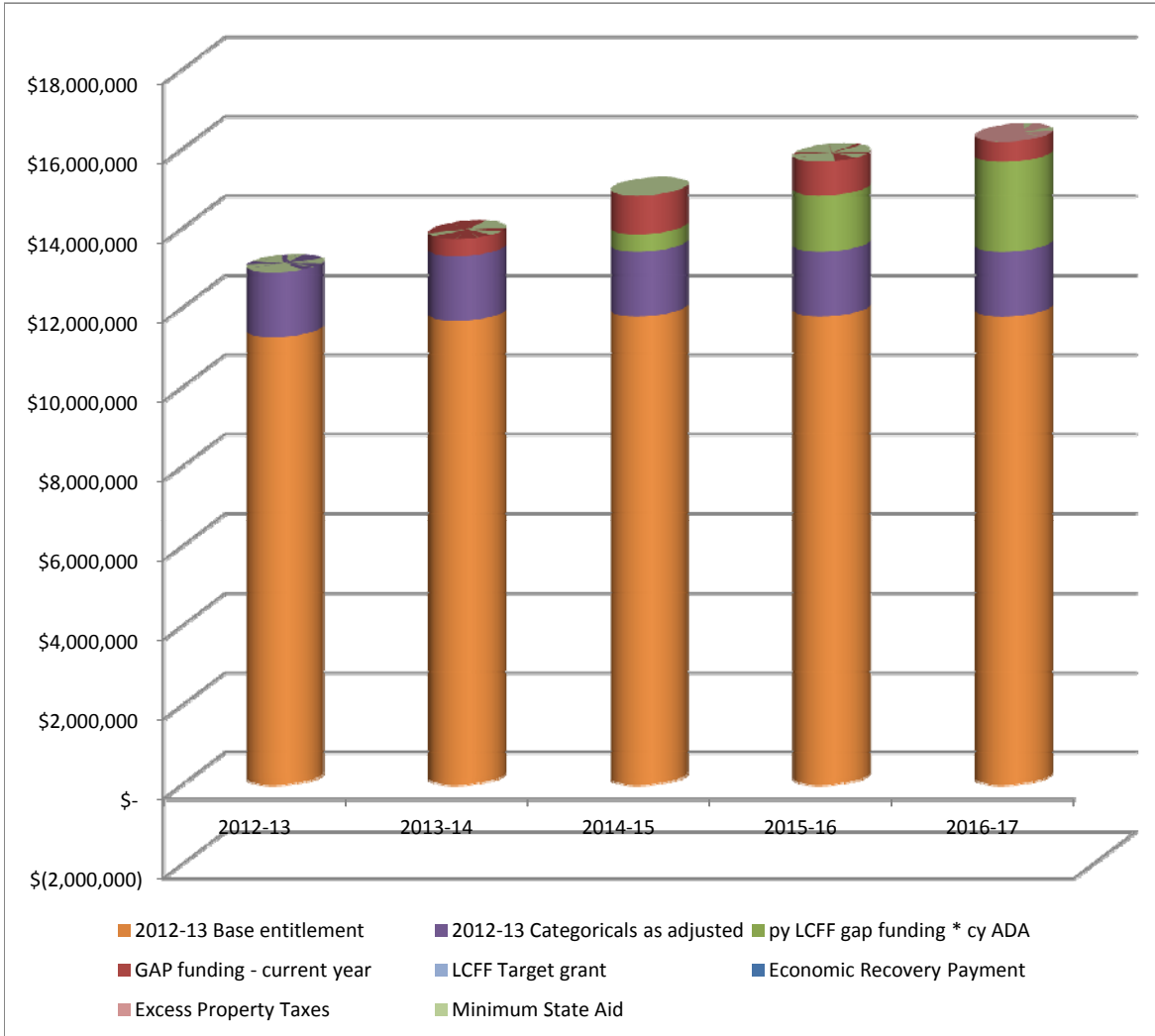
Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total 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)	2,248.25	2,232.13	2,232.13	2,232.13	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	9.53	9.53	9.53	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	2,248.25	2,241.66	2,241.66	2,241.66	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	4.33	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	3.64	3.64	3.64	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)	4.33	3.64	3.64	3.64	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	2,252.58	2,245.30	2,245.30	2,245.30	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

Ross Valley Elementary

3/10/15

LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ (0)	\$ 0	\$ (0)	\$ 0
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 433,507	\$ 977,633	\$ 850,879	\$ 507,978
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 437,542	\$ 1,415,177	\$ 2,265,340
2012-13 Categoricals as adjusted	\$ 1,628,870	\$ 1,628,870	\$ 1,628,870	\$ 1,628,870	\$ 1,628,870
2012-13 Base entitlement	\$ 11,256,764	\$ 11,668,509	\$ 11,777,121	\$ 11,777,138	\$ 11,773,414
Total General Purpose Funding	\$ 12,885,634	\$ 13,730,885	\$ 14,821,166	\$ 15,672,064	\$ 16,175,602
Calculator tab: Recap total LCFF Proof	\$ 12,885,634 TRUE	\$ 13,730,885 TRUE	\$ 14,821,166 TRUE	\$ 15,672,064 TRUE	\$ 16,175,602 TRUE



LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

Ross Valley Elementary

3/10/15

LOCAL CONTROL FUNDING FORMULA

Summary of Funding

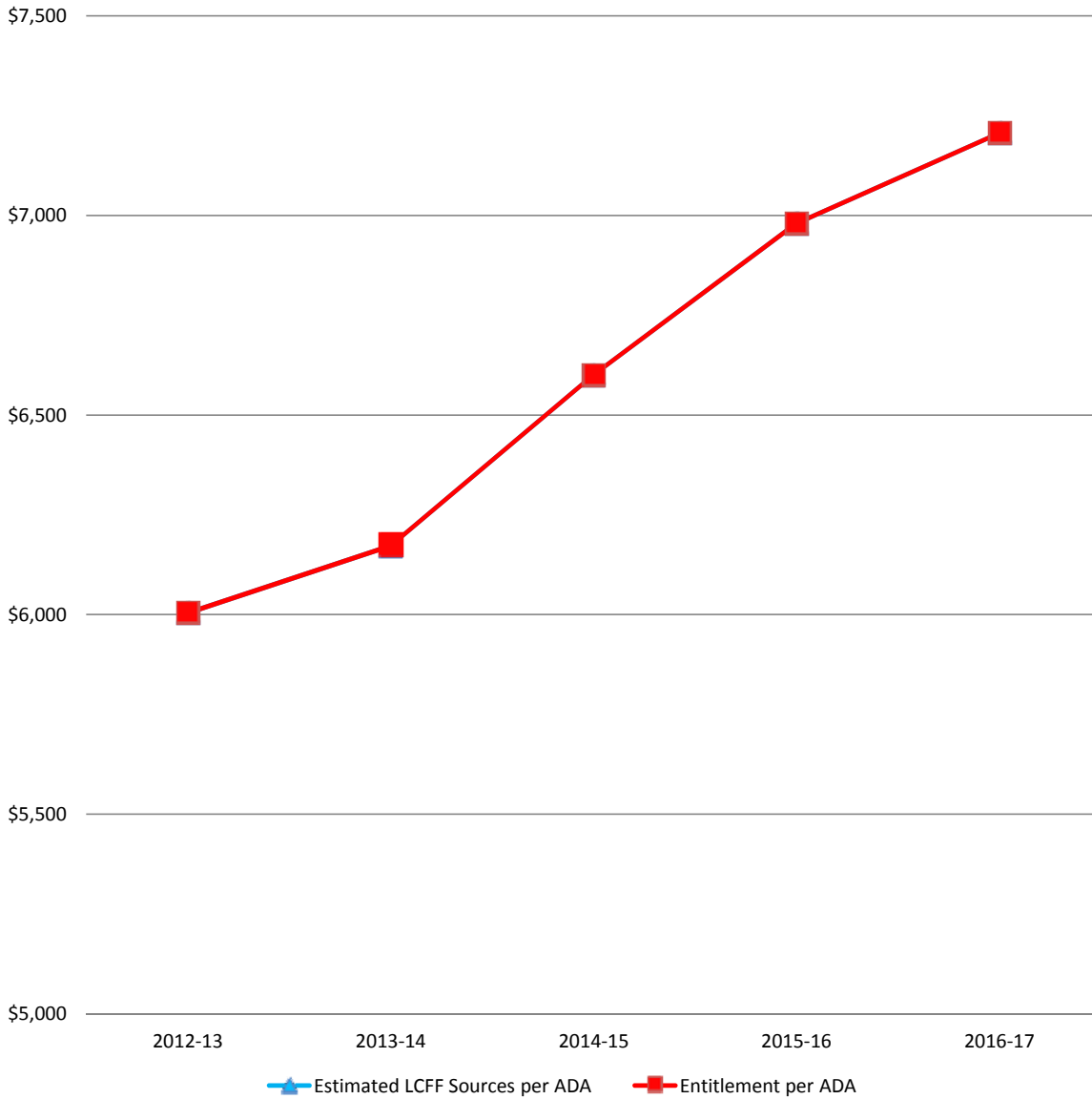
	2013-14		2014-15		2015-16		2016-17	
Target	\$	16,909,425	\$	17,197,333	\$	17,464,488	\$	17,810,087
Floor		13,297,379		13,843,533		14,821,185		15,667,624
CY Gap Funding		433,507		977,633		850,879		507,978
ERT		-		-		-		-
Minimum State Aid		-		-		-		-
Total Phase-In Entitlement	\$	13,730,886	\$	14,821,166	\$	15,672,064	\$	16,175,602

Components of LCFF By Object Code

	2012-13		2013-14		2014-15		2015-16		2016-17	
8011 - State Aid	\$	5,483,927	\$	2,062,376	\$	3,044,045	\$	3,894,926	\$	4,402,188
8011 - Fair Share		-		-		-		-		-
8311 & 8590 - Categoricals		1,628,870		-		-		-		-
8012 - EPA		2,422,062		1,733,270		2,107,018		2,107,035		2,103,311
<i>Local Revenue Sources:</i>										
8021 to 8048 - Property Taxes net of in-lieu		3,350,775		9,935,239		9,670,103		9,670,103		9,670,103
8096 - Charter's In-Lieu Taxes		-		-		-		-		-
TOTAL FUNDING	\$	12,885,634	\$	13,730,886	\$	14,821,166	\$	15,672,064	\$	16,175,602
<i>Excess Taxes</i>	\$	-	\$	(0)	\$	0	\$	(0)	\$	0

LCFF Entitlement per ADA

	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	2,146.09	2,224.59	2,245.30	2,245.30	2,244.59
Estimated LCFF Sources per ADA	\$ 6,004.24	\$ 6,172.32	\$ 6,600.98	\$ 6,979.94	\$ 7,206.48
Net Change per ADA		\$ 168.08	\$ 428.66	\$ 378.96	\$ 226.54
Net Percent Change		2.80%	6.94%	5.74%	3.25%
Estimated LCFF Entitlement per ADA	\$ 6,004.24	\$ 6,172.32	\$ 6,600.98	\$ 6,979.94	\$ 7,206.48
Net Change per ADA		\$ 168.08	\$ 428.66	\$ 378.96	\$ 226.54
Net Percent Change		2.80%	6.94%	5.74%	3.25%



LCFF Calculator Universal Assumptions

Ross Valley Elementary

Summary of Funding

	2013-14	2014-15	2015-16	2016-17
Target	\$ 16,909,425	\$ 17,197,333	\$ 17,464,488	\$ 17,810,087
Floor	13,297,379	13,843,533	14,821,185	15,667,624
Current Year Gap Funding	433,507	977,633	850,879	507,978
Economic Recovery Target	-	-	-	-
Additional State Aid	-	-	-	-
Total Phase-In Entitlement	\$ 13,730,886	\$ 14,821,166	\$ 15,672,064	\$ 16,175,602

Components of LCFF By Object Code

	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 5,483,927	\$ 2,062,376	\$ 3,044,045	\$ 3,894,926	\$ 4,402,188
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	1,628,870	-	-	-	-
8012 - EPA	2,422,062	1,733,270	2,107,018	2,107,035	2,103,311
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes		9,935,239	9,670,103	9,670,103	9,670,103
8096 - In-Lieu of Property Taxes		-	-	-	-
<i>Property Taxes net of in-lieu</i>	<i>3,350,775</i>	<i>9,935,239</i>	<i>9,670,103</i>	<i>9,670,103</i>	<i>9,670,103</i>
TOTAL FUNDING	\$ 12,885,634	\$ 13,730,886	\$ 14,821,166	\$ 15,672,064	\$ 16,175,602
<i>Excess Taxes</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
<i>EPA in excess to LCFF Funding</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>

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

	2013-14	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 171,919	\$ 202,348	\$ 94,391	
Current year Minimum Proportionality Percentage (MPP)	1.18%	1.32%	0.59%	

Summary of Student Population

	2013-14	2014-15	2015-16	2016-17
Unduplicated Pupil Population				
Count	260.00	269.00	265.00	261.00
Rolling %, Supplemental Grant	11.4012%	11.6459%	11.5820%	11.5103%
Rolling %, Concentration Grant	11.4012%	11.6459%	11.5820%	11.5103%
Total Actual ADA	2,224.59	2,245.30	2,244.59	2,224.81
Grades TK-3	1,021.14	976.77	932.04	963.14
Grades 4-6	789.65	786.45	801.58	747.54
Grades 7-8	413.80	482.08	510.97	514.13
Grades 9-12	-	-	-	-
Total Adjusted Base Funded ADA	2,224.59	2,245.30	2,245.30	2,244.59
Grades TK-3	1,021.14	976.77	976.77	932.04
Grades 4-6	789.65	786.45	786.45	801.58
Grades 7-8	413.80	482.08	482.08	510.97
Grades 9-12	-	-	-	-
Necessary Small Schools	-	-	-	-

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

Ross Valley Elementary

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	2013-14	2014-15	2015-16	2016-17
COLA	1.57%	0.85%	1.58%	2.17%
GAP Funding rate	12.00%	29.15%	32.19%	23.71%
Estimated Property Taxes (with RDA)	9,935,239	9,670,103	9,670,103	9,670,103
Less In-Lieu transfer	\$ -	\$ -	\$ -	\$ -
Total Local Revenue	\$ 9,935,239	\$ 9,670,103	\$ 9,670,103	\$ 9,670,103
Statewide 90th percentile rate	\$ 12,921.15	---	---	---

UNDUPLICATED PUPIL PERCENTAGE

	District Enrollment	COE Enrollment	Total Enrollment	District Unduplicated Pupil Count	COE Unduplicated Pupil Count	Total Unduplicated Pupil Count
2013-14	2,291	7	2,298	260	2	262
2014-15	2,320	7	2,327	269	2	271
2015-16	2,324	7	2,331	265	2	267
2016-17	2,294	7	2,301	261	2	263
2017-18	2,272	7	2,279	259	2	261

Straight Unduplicated Pupil Percentage

	District Unduplicated Pupil Percentage	COE Unduplicated Pupil Percentage (%)	
2013-14	11.4012%	11.4012%	1 yr average
2014-15	11.6459%	11.6459%	2 yr modified average
2015-16		11.5820%	3 yr modified average
2016-17		11.5103%	3 yr rolling avg
2017-18		11.4455%	3 yr rolling avg

AVERAGE DAILY ATTENDANCE (ADA)

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

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

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16	2016-17
Grades TK-3		1,031.66	1,017.20	972.89	928.16	959.26
Grades 4-6	P-2	739.40	780.65	780.32	795.45	741.41
Grades 7-8	(Annual for SDC ext. year)	362.21	413.65	478.92	507.81	510.97
Grades 9-12		-	-	-	-	-
Ungraded (enter here OR in spans above)		-	-	-	-	-

NPS, NPS-LCI, CDS:

	2013-14	2014-15	2015-16	2016-17
TK-3	3.06	3.00	3.00	3.00
4-6	6.24	3.37	3.37	3.37
7-8	0.15	3.16	3.16	3.16
9-12		-	-	-

COE operated (Community School, Special Ed):

	2013-14	2014-15	2015-16	2016-17
TK-3	0.88	0.88	0.88	0.88
4-6	2.76	2.76	2.76	2.76
7-8				
9-12				

TOTAL 2,224.59 2,245.30 2,244.59 2,224.81

CHARTER ADA ADJUSTMENT

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

ADA transfer from Charter to District between FY

	2013-14	2014-15	2015-16	2016-17
Grades TK-3				
Grades 4-6				
Grades 7-8				
Grades 9-12				
	-	-	-	-

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

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

Ross Valley Elementary

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LCFF ADA

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

2013-14						
Grade Span	2012-13 P2	2013-14 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades TK-3	1,031.66	1,017.20	-	3.94	-	1,021.14
Grades 4-6	739.40	780.65	-	9.00	-	789.65
Grades 7-8	362.21	413.65	-	0.15	-	413.80
Grades 9-12	-	-	-	-	-	-
Ungraded	-	-	-	-	-	-
SUBTOTAL	2,133.27	2,211.50				
		78.23				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	2,133.27	2,211.50	-	13.09	-	2,224.59
2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	1,017.20	972.89	-	3.88		976.77
Grades 4-6	780.65	780.32	-	6.13		786.45
Grades 7-8	413.65	478.92	-	3.16		482.08
Grades 9-12	-	-	-	-		-
SUBTOTAL	2,211.50	2,232.13				
		20.63				
Declining or Increasing ADA		Increase				
NSS	-	-				
TOTAL ADA	2,211.50	2,232.13	-	13.17		2,245.30
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated		Total
Grades TK-3	972.89	928.16	-	3.88		976.77
Grades 4-6	780.32	795.45	-	6.13		786.45
Grades 7-8	478.92	507.81	-	3.16		482.08
Grades 9-12	-	-	-	-		-
SUBTOTAL	2,232.13	2,231.42				
		(0.71)				
Declining or Increasing ADA		Decline				
NSS	-	-				
TOTAL ADA	2,232.13	2,231.42	-	13.17		2,245.30

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

Ross Valley Elementary

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Grade Span	2016-17		Funded NSS ADA	NPS, CDS, & COE operated	Total
	2015-16 P2	2016-17 P2			
Grades TK-3	928.16	959.26	-	3.88	932.04
Grades 4-6	795.45	741.41	-	6.13	801.58
Grades 7-8	507.81	510.97	-	3.16	510.97
Grades 9-12	-	-	-	-	-
SUBTOTAL	<u>2,231.42</u>	<u>2,211.64</u>			
		(19.78)			
Declining or Increasing ADA		Decline			
NSS	-	-			
TOTAL ADA	<u>2,231.42</u>	<u>2,211.64</u>	-	13.17	2,244.59

LOCAL CONTROL FUNDING FORMULA						
CALCULATE LCFF TARGET						
					COLA	1.570%
Unduplicated as % of Enrollment			11.40%		11.40%	2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	1,021.14	6,952	724	175	-	8,017,002
Grades 4-6	789.65	7,056		161	-	5,698,820
Grades 7-8	413.80	7,266		166	-	3,075,230
Grades 9-12	-	8,419	219	197	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	2,224.59	15,677,406	739,305	374,340	-	16,791,052
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						118,373
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						16,909,425
ECONOMIC RECOVERY TARGET PAYMENT					1/8	-
CALCULATE LCFF FLOOR						
			12-13	13-14		
			Rate	ADA		
Current year Funded ADA times Base per ADA			5,190.48	2,224.59		11,546,690
Current year Funded ADA times Other RL per ADA			54.76	2,224.59		121,819
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						1,628,870
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-
Less Fair Share Reduction						-
New charter: District PY rate * CY ADA			-	2,224.59		-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						13,297,379

LOCAL CONTROL FUNDING FORMULA				
CALCULATE LCFF PHASE-IN ENTITLEMENT				
				2013/14
LOCAL CONTROL FUNDING FORMULA TARGET				16,909,425
LOCAL CONTROL FUNDING FORMULA FLOOR				13,297,379
LCFF Need <i>(LCFF Target less LCFF Floor, if positive)</i>				3,612,046
Current Year Gap Funding		12.00%		433,507
ECONOMIC RECOVERY PAYMENT				-
LCFF Entitlement before Minimum State Aid provision				13,730,886
CALCULATE STATE AID				
Transition Entitlement				13,730,886
Local Revenue (including RDA)				(9,935,239)
Gross State Aid				3,795,646
CALCULATE MINIMUM STATE AID				
	<u>2012/13</u>	12-13 Rate	13-14 ADA	N/A
2012-13 RL/Charter Gen BG adjusted for ADA	11,256,764	5,245.24	2,224.59	11,668,508
2012-13 NSS Allowance	-			-
Less Current Year Property Taxes/In Lieu	(3,350,775)			(9,935,239)
Subtotal State Aid for Historical RL/Charter General BG	7,905,989			1,733,269
Categorical funding from 2012-13	1,628,870			1,628,870
Charter Categorical Block Grant adjusted for ADA	-			-
Minimum State Aid Guarantee	<u>9,534,859</u>			<u>3,362,139</u>
CHARTER SCHOOL MINIMUM STATE AID OFFSET <i>(effective 2014-15)</i>				
Local Control Funding Formula Floor plus Funded Gap				
Minimum State Aid plus Property Taxes including RDA				
Offset				
Minimum State Aid Prior to Offset				
Total Minimum State Aid with Offset				3,795,646
TOTAL STATE AID				3,795,646
Additional State Aid (Additional SA)				-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				13,730,886
CHANGE OVER PRIOR YEAR		6.56%	845,252	
LCFF Entitlement PER ADA			6,004	6,172
PER ADA CHANGE OVER PRIOR YEAR		2.79%	168	
LCFF SOURCES INCLUDING EXCESS TAXES				
	<u>2012-13</u>		<u>Increase</u>	<u>2013-14</u>
State Aid	9,534,859	-60.19%	(5,739,213)	3,795,646
Property Taxes net of in-lieu	3,350,775	196.51%	6,584,464	9,935,239
Charter in-Lieu Taxes	-	0.00%	-	-
LCFF pre COE, Choice, Supp	12,885,634	6.56%	845,251	13,730,885

Ross Valley Elementary						
LOCAL CONTROL FUNDING	-					
CALCULATE LCFF TARGET						
	2 yr average				COLA	0.850%
Unduplicated as % of Enrollment					11.65%	11.65% 2014-15
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	976.77	7,012	729	180	-	7,737,290
Grades 4-6	786.45	7,116		166	-	5,726,728
Grades 7-8	482.08	7,328		171	-	3,614,942
Grades 9-12	-	8,491	221	203	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	2,245.30	15,978,149	712,065	388,745	-	17,078,960
Targeted Instructional Improvement						-
Home-to-School Transportation						118,373
Small School District Bus Replacement						-
LOCAL CONTROL FUNDING FLOOR						17,197,333
ECONOMIC RECOVERY TARGET	1/4					-
CALCULATE LCFF FLOOR						
				12-13 Rate	14-15 ADA	
Current year Funded ADA time				5,190.48	2,245.30	11,654,169
Current year Funded ADA time				54.76	2,245.30	122,952
Necessary Small School Allowance						-
2012-13 Categoricals						1,628,870
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	2,245.30	-
Beginning in 2014-15, prior year						437,542
LOCAL CONTROL FUNDING FLOOR						13,843,533

Ross Valley Elementary			
LOCAL CONTROL FUNDING			-
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2014/15
LOCAL CONTROL FUNDING FORMULA			17,197,333
LOCAL CONTROL FUNDING FORMULA			13,843,533
LCFF Need (LCFF Target less LCFF			3,353,800
Current Year Gap Funding	29.15%		977,633
ECONOMIC RECOVERY PAYMENT			-
LCFF Entitlement before Mirrored			14,821,166
CALCULATE STATE AID			
Transition Entitlement			14,821,166
Local Revenue (including RDA)			(9,670,103)
Gross State Aid			5,151,063
CALCULATE MINIMUM STATE AID			
	12-13 Rate	14-15 ADA	N/A
2012-13 RL/Charter Gen BG and	5,245.24	2,245.30	11,777,122
2012-13 NSS Allowance			-
Less Current Year Property Tax			(9,670,103)
Subtotal State Aid for Historical			2,107,019
Categorical funding from 2012			1,628,870
Charter Categorical Block Grant			-
Minimum State Aid Guarantee			3,735,889
CHARTER SCHOOL MINIMUM STATE AID			
Local Control Funding Formula			-
Minimum State Aid plus Property			-
Offset			-
Minimum State Aid Prior to COE			-
Total Minimum State Aid with			-
TOTAL STATE AID			5,151,063
Additional State Aid (Additional			-
LCFF Phase-In Entitlement (before			14,821,166
CHANGE OVER PRIOR YEAR	7.94%	1,090,280	
LCFF Entitlement PER ADA			6,601
PER ADA CHANGE OVER PRIOR	6.95%	429	
LCFF SOURCES INCLUDING EXCESS			
		Increase	2014-15
State Aid	35.71%	1,355,417	5,151,063
Property Taxes net of in-lieu	-2.67%	(265,136)	9,670,103
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	7.94%	1,090,281	14,821,166

LOCAL CONTROL FUNDING						
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	3 yr average			11.58%	COLA 1.580%	2015-16
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	976.77	7,122	741	182	-	7,858,250
Grades 4-6	786.45	7,228		167	-	5,816,135
Grades 7-8	482.08	7,444		172	-	3,671,730
Grades 9-12	-	8,625	224	205	-	-
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	2,245.30	16,229,621	723,787	392,708	-	17,346,115
Targeted Instructional Improv						-
Home-to-School Transportati						118,373
Small School District Bus Repl						-
LOCAL CONTROL FUNDING F						17,464,488
ECONOMIC RECOVERY TARGI					3/8	-
CALCULATE LCFF FLOOR						
				12-13 Rate	15-16 ADA	
Current year Funded ADA tim				5,190.48	2,245.30	11,654,185
Current year Funded ADA tim				54.76	2,245.30	122,953
Necessary Small School Allow						-
2012-13 Categoricals						1,628,870
2012-13 Charter Categorical						-
Less Fair Share Reduction						-
New charter: District PY rate				-	2,245.30	-
Beginning in 2014-15, prior y						1,415,177
LOCAL CONTROL FUNDING F						14,821,185

LOCAL CONTROL FUNDING			
CALCULATE LCFF PHASE-IN ENTITLEMENT			
			2015/16
LOCAL CONTROL FUNDING FORMULA			17,464,488
LOCAL CONTROL FUNDING FORMULA			14,821,185
LCFF Need (LCFF Target less LCFF Formula)			2,643,303
Current Year Gap Funding	32.19%		850,879
ECONOMIC RECOVERY PAYMENT			-
LCFF Entitlement before Minimum State Aid			15,672,064
CALCULATE STATE AID			
Transition Entitlement			15,672,064
Local Revenue (including RDA)			(9,670,103)
Gross State Aid			6,001,961
CALCULATE MINIMUM STATE AID			
	12-13 Rate	15-16 ADA	N/A
2012-13 RL/Charter Gen BG a	5,245.24	2,245.30	11,777,137
2012-13 NSS Allowance			-
Less Current Year Property Tax			(9,670,103)
Subtotal State Aid for Historic			2,107,034
Categorical funding from 201			1,628,870
Charter Categorical Block Gra			-
Minimum State Aid Guarantee			3,735,904
CHARTER SCHOOL MINIMUM STATE AID			
Local Control Funding Formula			-
Minimum State Aid plus Property Tax			-
Offset			-
Minimum State Aid Prior to Categorical			-
Total Minimum State Aid with			-
TOTAL STATE AID			6,001,961
Additional State Aid (Addition)			-
LCFF Phase-In Entitlement (before Additional State Aid)			15,672,064
CHANGE OVER PRIOR YEAR	5.74%	850,899	
LCFF Entitlement PER ADA			6,980
PER ADA CHANGE OVER PRIOR YEAR	5.74%	379	
LCFF SOURCES INCLUDING EXCESS			
		Increase	2015-16
State Aid	16.52%	850,898	6,001,961
Property Taxes net of in-lieu	0.00%	-	9,670,103
Charter in-Lieu Taxes	0.00%	-	-
LCFF pre COE, Choice, Supp	5.74%	850,898	15,672,064

LOCAL CONTROL FUNDING							v15.3b2 (released January 7, 2015)	
CALCULATE LCFF TARGET							COLA	2.170%
Unduplicated as % of Enrollment	3 yr average			11.51%	11.51%	2016-17		
	ADA	Base	Gr Span	Supp	Concen	TARGET		
Grades TK-3	932.04	7,277	757	185	-	7,660,388		
Grades 4-6	801.58	7,385		170	-	6,055,943		
Grades 7-8	510.97	7,605		175	-	3,975,383		
Grades 9-12	-	8,812	229	208	-	-		
Subtract NSS	-	-	-			-		
NSS Allowance		-				-		
TOTAL BASE	2,244.59	16,588,050	705,554	398,108	-	17,691,714		
Targeted Instructional Improvement						-		
Home-to-School Transportation						118,373		
Small School District Bus Replacement						-		
LOCAL CONTROL FUNDING FLOOR							17,810,087	
ECONOMIC RECOVERY TARGET							1/2	-
CALCULATE LCFF FLOOR								
				12-13 Rate	16-17 ADA			
Current year Funded ADA time				5,190.48	2,244.59	11,650,500		
Current year Funded ADA time				54.76	2,244.59	122,914		
Necessary Small School Allowance						-		
2012-13 Categoricals						1,628,870		
2012-13 Charter Categorical						-		
Less Fair Share Reduction						-		
New charter: District PY rate				-	2,244.59	-		
Beginning in 2014-15, prior year						2,265,340		
LOCAL CONTROL FUNDING FLOOR							15,667,624	

LOCAL CONTROL FUNDING				v15.3b2 (released January 7, 2015)	
CALCULATE LCFF PHASE-IN ENTITLEMENT					
				2016-17	
LOCAL CONTROL FUNDING FORMULA					17,810,087
LOCAL CONTROL FUNDING FORMULA					15,667,624
LCFF Need (LCFF Target less LCFF Formula)					2,142,463
Current Year Gap Funding	23.71%				507,978
ECONOMIC RECOVERY PAYMENT					-
LCFF Entitlement before Mirrored					16,175,602
CALCULATE STATE AID					
Transition Entitlement					16,175,602
Local Revenue (including RDA)					(9,670,103)
Gross State Aid					6,505,499
CALCULATE MINIMUM STATE AID					
	12-13 Rate	16-17 ADA			N/A
2012-13 RL/Charter Gen BG & 2012-13 NSS Allowance	5,245.24	2,244.59			11,773,413
Less Current Year Property Tax					-
Subtotal State Aid for Historical					(9,670,103)
Categorical funding from 2012-13					2,103,310
Charter Categorical Block Grant					1,628,870
Minimum State Aid Guarantee					-
					<u>3,732,180</u>
CHARTER SCHOOL MINIMUM STATE AID					-
Local Control Funding Formula					-
Minimum State Aid plus Property Tax					-
Offset					-
Minimum State Aid Prior to COE					-
Total Minimum State Aid with					-
TOTAL STATE AID					6,505,499
Additional State Aid (Additional)					-
LCFF Phase-In Entitlement (before Mirrored)					16,175,602
CHANGE OVER PRIOR YEAR	3.21%	503,538			
LCFF Entitlement PER ADA					7,206
PER ADA CHANGE OVER PRIOR YEAR	3.24%	226			
LCFF SOURCES INCLUDING EXCESS					
		Increase			2016-17
State Aid	8.39%	503,538			6,505,499
Property Taxes net of in-lieu	0.00%	-			9,670,103
Charter in-Lieu Taxes	0.00%	-			-
LCFF pre COE, Choice, Supp	3.21%	503,538			16,175,602

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	14,821,166.00	5.74%	15,672,064.00	3.21%	16,175,656.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	507,560.00	-31.11%	349,683.00	0.00%	349,683.00
4. Other Local Revenues	8600-8799	3,995,087.44	1.42%	4,051,710.00	3.28%	4,184,575.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(3,045,586.00)	1.29%	(3,084,835.00)	5.59%	(3,257,194.00)
6. Total (Sum lines A1 thru A5c)		16,278,227.44	4.36%	16,988,622.00	2.73%	17,452,720.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				9,289,711.80		9,406,541.00
b. Step & Column Adjustment				106,805.00		108,407.00
c. Cost-of-Living Adjustment				10,025.00		10,020.00
d. Other Adjustments				(0.80)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,289,711.80	1.26%	9,406,541.00	1.26%	9,524,968.00
2. Classified Salaries						
a. Base Salaries				2,143,557.00		2,184,488.00
b. Step & Column Adjustment				37,351.00		39,219.00
c. Cost-of-Living Adjustment				3,580.00		0.00
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,143,557.00	1.91%	2,184,488.00	1.80%	2,223,707.00
3. Employee Benefits	3000-3999	2,914,919.00	7.98%	3,147,609.00	8.43%	3,413,065.00
4. Books and Supplies	4000-4999	537,042.86	-7.03%	499,282.00	2.00%	509,268.00
5. Services and Other Operating Expenditures	5000-5999	1,793,032.00	-32.30%	1,213,896.00	2.00%	1,238,174.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	171,408.00	0.00%	171,408.00	0.00%	171,408.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(215,014.00)	0.00%	(215,014.00)	0.00%	(215,014.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	54,732.00	0.00%	54,732.00	0.00%	54,732.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,689,388.66	-1.36%	16,462,942.00	2.78%	16,920,308.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(411,161.22)		525,680.00		532,412.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,453,548.49		3,042,387.27		3,568,067.27
2. Ending Fund Balance (Sum lines C and D1)		3,042,387.27		3,568,067.27		4,100,479.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00				
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	2,363,133.00		2,252,038.00		2,315,811.00
2. Unassigned/Unappropriated	9790	676,254.27		1,316,029.27		1,784,668.27
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,042,387.27		3,568,067.27		4,100,479.27

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	2,363,133.00		2,252,038.00		2,315,811.00
c. Unassigned/Unappropriated	9790	676,254.27		1,316,029.27		1,784,668.27
(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)						
		3,039,387.27		3,568,067.27		4,100,479.27
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.						
Exception for B1d - Since salary data carries directly over from the previous year, one-time certificated CCSS (Common Core State Standards) implementation funds had to be eliminated by \$143,510, otherwise salaries would be overstated. I have broken out the step for bargaining unit staff and management on two separate lines; management appears on the "cost of living adjustment" line. The overall decline of certificated salaries by 1.36% is a result of the elimination of the CCSS funds, ller step cost as a result of anticipated retirements.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	653,885.40	-14.44%	559,455.00	0.00%	559,455.00
3. Other State Revenues	8300-8599	261,423.00	-1.09%	258,574.00	0.00%	258,574.00
4. Other Local Revenues	8600-8799	2,185,446.19	-1.41%	2,154,575.00	0.96%	2,175,339.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	3,045,586.00	1.29%	3,084,835.00	5.59%	3,257,194.00
6. Total (Sum lines A1 thru A5c)		6,146,340.59	-1.45%	6,057,439.00	3.19%	6,250,562.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				2,125,868.30		2,011,023.00
b. Step & Column Adjustment				28,665.00		29,095.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(143,510.30)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,125,868.30	-5.40%	2,011,023.00	1.45%	2,040,118.00
2. Classified Salaries						
a. Base Salaries				1,258,578.00		1,290,446.00
b. Step & Column Adjustment				31,868.00		39,761.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,258,578.00	2.53%	1,290,446.00	3.08%	1,330,207.00
3. Employee Benefits	3000-3999	875,976.16	3.02%	902,441.00	9.04%	984,056.00
4. Books and Supplies	4000-4999	746,946.46	-58.71%	308,427.39	3.00%	317,680.00
5. Services and Other Operating Expenditures	5000-5999	1,502,716.72	-25.92%	1,113,245.00	3.00%	1,146,642.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	226,087.00	0.00%	226,087.00	0.00%	226,087.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	205,772.00	0.00%	205,772.00	0.00%	205,772.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		6,941,944.64	-12.74%	6,057,441.39	3.19%	6,250,562.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(795,604.05)		(2.39)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		795,606.44		2.39		0.00
2. Ending Fund Balance (Sum lines C and D1)		2.39		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2.39		0.00		0.00
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)		2.39		0.00		0.00

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.						
Exception for B1d - Since salary data carries directly over from the previous year, one-time certificated CCSS (Common Core State Standards) implementation funds had to be eliminated by \$143,510, otherwise salaries would be overstated. I have broken out the step for bargaining unit staff and management on two separate lines; management appears on the "cost of living adjustment" line. The overall decline of certificated salaries by 1.36% is a result of the elimination of the CCSS funds, ller step cost as a result of anticipated retirements.						

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. LCFE/Revenue Limit Sources	8010-8099	14,821,166.00	5.74%	15,672,064.00	3.21%	16,175,656.00
2. Federal Revenues	8100-8299	653,885.40	-14.44%	559,455.00	0.00%	559,455.00
3. Other State Revenues	8300-8599	768,983.00	-20.90%	608,257.00	0.00%	608,257.00
4. Other Local Revenues	8600-8799	6,180,533.63	0.42%	6,206,285.00	2.48%	6,359,914.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		22,424,568.03	2.77%	23,046,061.00	2.85%	23,703,282.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,415,580.10		11,417,564.00
b. Step & Column Adjustment				135,470.00		137,502.00
c. Cost-of-Living Adjustment				10,025.00		10,020.00
d. Other Adjustments				(143,511.10)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,415,580.10	0.02%	11,417,564.00	1.29%	11,565,086.00
2. Classified Salaries						
a. Base Salaries				3,402,135.00		3,474,934.00
b. Step & Column Adjustment				69,219.00		78,980.00
c. Cost-of-Living Adjustment				3,580.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,402,135.00	2.14%	3,474,934.00	2.27%	3,553,914.00
3. Employee Benefits	3000-3999	3,790,895.16	6.84%	4,050,050.00	8.57%	4,397,121.00
4. Books and Supplies	4000-4999	1,283,989.32	-37.09%	807,709.39	2.38%	826,948.00
5. Services and Other Operating Expenditures	5000-5999	3,295,748.72	-29.39%	2,327,141.00	2.48%	2,384,816.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	397,495.00	0.00%	397,495.00	0.00%	397,495.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,242.00)	0.00%	(9,242.00)	0.00%	(9,242.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	54,732.00	0.00%	54,732.00	0.00%	54,732.00
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)		23,631,333.30	-4.70%	22,520,383.39	2.89%	23,170,870.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(1,206,765.27)		525,677.61		532,412.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		4,249,154.93		3,042,389.66		3,568,067.27
2. Ending Fund Balance (Sum lines C and D1)		3,042,389.66		3,568,067.27		4,100,479.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	3,000.00		0.00		0.00
b. Restricted	9740	2.39		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,363,133.00		2,252,038.00		2,315,811.00
2. Unassigned/Unappropriated	9790	676,254.27		1,316,029.27		1,784,668.27
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,042,389.66		3,568,067.27		4,100,479.27

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	2,363,133.00		2,252,038.00		2,315,811.00
c. Unassigned/Unappropriated	9790	676,254.27		1,316,029.27		1,784,668.27
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)		3,039,387.27		3,568,067.27		4,100,479.27
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.86%		15.84%		17.70%
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))						
		2,241.66		2,240.95		2,221.17
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		23,631,333.30		22,520,383.39		23,170,870.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		23,631,333.30		22,520,383.39		23,170,870.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		708,940.00		675,611.50		695,126.10
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		708,940.00		675,611.50		695,126.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February	
			ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH											
			3,042,318.84	3,211,234.84	3,207,583.84	3,196,907.84	2,229,975.84	161,679.84	6,257,768.84	5,696,552.84	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		1,071,767.00	1,071,767.00	1,712,429.00	1,071,767.00		640,662.00	428,707.00	646,870.00	
Property Taxes	8020-8079			2,367.00	7,855.00	0.00	294,471.00	5,316,007.00	170,324.00	49,821.00	
Miscellaneous Funds	8080-8099										
Federal Revenue	8100-8299			6,103.00	228.00	0.00	(106,221.00)	0.00	107,632.00	30,000.00	
Other State Revenue	8300-8599			0.00	0.00	9,605.00	182,526.00	0.00	93,228.00	120,359.00	
Other Local Revenue	8600-8799		31,149.00	(4,073.00)	119,223.00	213,622.00	84,295.00	2,016,924.00	602,446.00	(313,005.00)	
Interfund Transfers In	8910-8929										
All Other Financing Sources	8930-8979										
TOTAL RECEIPTS			1,102,916.00	1,076,164.00	1,839,735.00	1,294,994.00	455,071.00	7,973,593.00	1,402,337.00	534,045.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		120,658.00	140,664.00	1,066,760.00	1,098,964.00	1,112,050.00	1,103,199.00	1,086,376.00	1,122,048.00	
Classified Salaries	2000-2999		116,886.00	144,848.00	335,985.00	311,000.00	302,414.00	299,805.00	296,350.00	322,274.00	
Employee Benefits	3000-3999		114,405.00	104,598.00	329,754.00	345,752.00	335,378.00	329,975.00	331,819.00	335,378.00	
Books and Supplies	4000-4999		(1.00)	34,982.00	190,679.00	140,092.00	56,835.00	32,770.00	46,715.00	68,216.00	
Services	5000-5999		(28,883.00)	455,831.00	360,794.00	267,301.00	194,378.00	225,722.00	234,643.00	387,305.00	
Capital Outlay	6000-6599										
Other Outgo	7000-7499		0.00	23,660.00	3,163.00	11,438.00	46,994.00	3,188.00	3,029.00	3,020.00	
Interfund Transfers Out	7600-7629										
All Other Financing Uses	7630-7699										
TOTAL DISBURSEMENTS			323,065.00	904,583.00	2,287,135.00	2,174,547.00	2,048,049.00	1,994,659.00	1,998,932.00	2,238,241.00	
D. BALANCE SHEET ITEMS											
<u>Assets and Deferred Outflows</u>											
Cash Not In Treasury	9111-9199	3,000.00									
Accounts Receivable	9200-9299		387,587.00	350,678.00	104,316.00	184,161.00	206,322.00	(2.00)	(322.00)		
Due From Other Funds	9310										
Stores	9320										
Prepaid Expenditures	9330										
Other Current Assets	9340										
Deferred Outflows of Resources	9490										
SUBTOTAL			3,000.00	387,587.00	350,678.00	104,316.00	184,161.00	206,322.00	(2.00)	(322.00)	0.00
<u>Liabilities and Deferred Inflows</u>											
Accounts Payable	9500-9599		499,261.00	262,955.00	(166,204.00)	135,770.00	319,314.00	(117,157.00)	(35,701.00)		
Due To Other Funds	9610		499,261.00	262,955.00	(166,204.00)	135,770.00	319,314.00				
Current Loans	9640										
Unearned Revenues	9650										
Deferred Inflows of Resources	9690						43,012.00				
SUBTOTAL			0.00	998,522.00	525,910.00	(332,408.00)	271,540.00	681,640.00	(117,157.00)	(35,701.00)	0.00
<u>Nonoperating</u>											
Suspense Clearing	9910										
TOTAL BALANCE SHEET ITEMS			3,000.00	(610,935.00)	(175,232.00)	436,724.00	(87,379.00)	(475,318.00)	117,155.00	35,379.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			168,916.00	(3,651.00)	(10,676.00)	(966,932.00)	(2,068,296.00)	6,096,089.00	(561,216.00)	(1,704,196.00)	
F. ENDING CASH (A + E)			3,211,234.84	3,207,583.84	3,196,907.84	2,229,975.84	161,679.84	6,257,768.84	5,696,552.84	3,992,356.84	
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):									
January									
A. BEGINNING CASH		3,992,356.84	3,784,739.24	3,635,889.24	2,196,186.87				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment		8010-8019 1,045,192.00	413,997.00	331,197.00	1,091,656.00	285,928.00		9,811,939.00	9,811,939.00
Property Taxes		8020-8079 94,660.00	0.00	155,067.00	(1,081,345.00)			5,009,227.00	5,009,227.00
Miscellaneous Funds		8080-8099						0.00	0.00
Federal Revenue		8100-8299 21,293.40	227,924.00		301,588.00	65,338.00		653,885.40	653,885.40
Other State Revenue		8300-8599 120,359.00	120,359.00	85,323.00	9,699.00	27,525.00		768,983.00	768,983.00
Other Local Revenue		8600-8799 537,552.00	1,314,332.00	60,813.63	1,397,255.00	120,000.00		6,180,533.63	6,180,533.63
Interfund Transfers In		8910-8929						0.00	0.00
All Other Financing Sources		8930-8979						0.00	0.00
TOTAL RECEIPTS		1,819,056.40	2,076,612.00	632,400.63	1,718,853.00	498,791.00	0.00	22,424,568.03	22,424,568.03
C. DISBURSEMENTS									
Certificated Salaries		1000-1999 1,122,050.00	1,122,050.00	1,122,050.00	1,126,117.00	72,594.10		11,415,580.10	11,415,580.10
Classified Salaries		2000-2999 305,751.00	322,274.00	322,274.00	322,274.00			3,402,135.00	3,402,135.00
Employee Benefits		3000-3999 335,378.00	335,378.00	335,378.00	335,378.00	222,324.00		3,790,895.00	3,790,895.16
Books and Supplies		4000-4999 53,630.00	71,962.00	52,013.00	111,716.00	424,380.32		1,283,989.32	1,283,989.32
Services		5000-5999 192,953.00	166,641.00	213,000.00	340,800.00	285,263.72		3,295,748.72	3,295,748.72
Capital Outlay		6000-6599						0.00	0.00
Other Outgo		7000-7499 16,912.00	207,157.00	27,388.00	42,304.00			388,253.00	388,253.00
Interfund Transfers Out		7600-7629			54,732.00			54,732.00	54,732.00
All Other Financing Uses		7630-7699						0.00	0.00
TOTAL DISBURSEMENTS		2,026,674.00	2,225,462.00	2,072,103.00	2,333,321.00	1,004,562.14	0.00	23,631,333.14	23,631,333.30
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury		9111-9199						0.00	
Accounts Receivable		9200-9299						1,232,740.00	
Due From Other Funds		9310						0.00	
Stores		9320						0.00	
Prepaid Expenditures		9330						0.00	
Other Current Assets		9340						0.00	
Deferred Outflows of Resources		9490						0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,232,740.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable		9500-9599						898,238.00	
Due To Other Funds		9610						1,051,096.00	
Current Loans		9640						0.00	
Unearned Revenues		9650						0.00	
Deferred Inflows of Resources		9690						43,012.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	1,992,346.00	
<u>Nonoperating</u>									
Suspense Clearing		9910						0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	(759,606.00)	
E. NET INCREASE/DECREASE (B - C + D)		(207,617.60)	(148,850.00)	(1,439,702.37)	(614,468.00)	(505,771.14)	0.00	(1,966,371.11)	(1,206,765.27)
F. ENDING CASH (A + E)		3,784,739.24	3,635,889.24	2,196,186.87	1,581,718.87				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,075,947.73	

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	14,783,587.00	14,821,166.00	11,858,125.02	14,821,166.00	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	369,106.00	507,560.00	292,749.50	507,560.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,977,084.00	3,995,087.44	2,193,395.58	3,995,087.44	0.00	0.0%
5) TOTAL, REVENUES			19,129,777.00	19,323,813.44	14,344,270.10	19,323,813.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	9,458,626.00	9,289,711.80	5,694,750.23	9,289,711.80	0.00	0.0%
2) Classified Salaries		2000-2999	2,190,953.00	2,143,557.00	1,343,666.08	2,143,557.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,089,827.00	2,914,919.00	1,731,381.01	2,914,919.00	0.00	0.0%
4) Books and Supplies		4000-4999	479,945.00	537,042.86	284,997.55	537,042.86	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,252,950.00	1,793,032.00	1,168,314.65	1,793,032.00	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	299,908.00	171,408.00	94,905.21	171,408.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(211,404.00)	(215,014.00)	0.00	(215,014.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			16,560,805.00	16,634,656.66	10,318,014.73	16,634,656.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,568,972.00	2,689,156.78	4,026,255.37	2,689,156.78		
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	39,732.00	54,732.00	0.00	54,732.00	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	(2,963,617.00)	(3,045,586.00)	86,187.00	(3,045,586.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,003,349.00)	(3,100,318.00)	86,187.00	(3,100,318.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(434,377.00)	(411,161.22)	4,112,442.37	(411,161.22)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,453,548.49	3,453,548.49		3,453,548.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,453,548.49	3,453,548.49		3,453,548.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,453,548.49	3,453,548.49		3,453,548.49		
2) Ending Balance, June 30 (E + F1e)			3,019,171.49	3,042,387.27		3,042,387.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,251,030.00	2,363,133.00		2,363,133.00		
Unassigned/Unappropriated Amount			765,141.49	676,254.27		676,254.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,741,270.00	7,689,402.00	4,715,775.00	7,689,402.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,122,537.00	2,122,537.00	1,281,324.00	2,122,537.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	60,152.00	60,152.00	20,816.90	60,152.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,943,784.00	8,943,784.00	5,252,175.86	8,943,784.00	0.00	0.0%
Unsecured Roll Taxes		8042	207,725.00	207,725.00	212,505.67	207,725.00	0.00	0.0%
Prior Years' Taxes		8043	17,753.00	44,870.00	46,404.79	44,870.00	0.00	0.0%
Supplemental Taxes		8044	440,689.00	440,689.00	329,122.80	440,689.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,687,993.00)	(4,687,993.00)	0.00	(4,687,993.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,845,917.00	14,821,166.00	11,858,125.02	14,821,166.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(62,330.00)	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,783,587.00	14,821,166.00	11,858,125.02	14,821,166.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	60,531.00	60,531.00	195,975.00	60,531.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	305,569.00	295,347.00	96,212.75	295,347.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	3,006.00	151,682.00	561.75	151,682.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			369,106.00	507,560.00	292,749.50	507,560.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,667,771.00	3,667,771.00	1,986,645.85	3,667,771.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	249,567.00	249,567.00	165,449.29	249,567.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	2,999.91	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	53,746.00	71,749.44	38,300.53	71,749.44	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,977,084.00	3,995,087.44	2,193,395.58	3,995,087.44	0.00	0.0%
TOTAL, REVENUES			19,129,777.00	19,323,813.44	14,344,270.10	19,323,813.44	0.00	0.0%

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Certificated Teachers' Salaries		1100	8,056,154.00	7,807,291.80	4,775,443.38	7,807,291.80	0.00	0.0%
Certificated Pupil Support Salaries		1200	189,254.00	189,253.00	114,180.94	189,253.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,185,634.00	1,265,058.00	802,163.41	1,265,058.00	0.00	0.0%
Other Certificated Salaries		1900	27,584.00	28,109.00	2,962.50	28,109.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			9,458,626.00	9,289,711.80	5,694,750.23	9,289,711.80	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	226,419.00	232,570.00	134,122.59	232,570.00	0.00	0.0%
Classified Support Salaries		2200	844,352.00	910,686.00	586,359.02	910,686.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	148,771.00	122,970.00	66,464.62	122,970.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	758,958.00	744,288.00	479,907.61	744,288.00	0.00	0.0%
Other Classified Salaries		2900	212,453.00	133,043.00	76,812.24	133,043.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,190,953.00	2,143,557.00	1,343,666.08	2,143,557.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	929,480.00	832,332.00	505,774.47	832,332.00	0.00	0.0%
PERS		3201-3202	251,614.00	227,687.00	134,494.14	227,687.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	298,554.00	300,437.00	178,711.56	300,437.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,272,605.00	1,220,039.00	709,549.42	1,220,039.00	0.00	0.0%
Unemployment Insurance		3501-3502	10,548.00	9,298.00	3,532.52	9,298.00	0.00	0.0%
Workers' Compensation		3601-3602	163,228.00	161,328.00	101,452.01	161,328.00	0.00	0.0%
OPEB, Allocated		3701-3702	112,837.00	112,837.00	68,734.40	112,837.00	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	50,961.00	50,961.00	29,132.49	50,961.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,089,827.00	2,914,919.00	1,731,381.01	2,914,919.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	4,151.00	4,151.00	0.00	4,151.00	0.00	0.0%
Books and Other Reference Materials		4200	153,742.00	154,744.00	111,955.99	154,744.00	0.00	0.0%
Materials and Supplies		4300	296,041.00	325,553.68	160,278.78	325,553.68	0.00	0.0%
Noncapitalized Equipment		4400	26,011.00	52,594.18	12,762.78	52,594.18	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			479,945.00	537,042.86	284,997.55	537,042.86	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	145,754.00	145,754.00	57,130.76	145,754.00	0.00	0.0%
Travel and Conferences		5200	44,781.00	41,657.00	14,928.55	41,657.00	0.00	0.0%
Dues and Memberships		5300	11,091.00	11,390.00	11,322.40	11,390.00	0.00	0.0%
Insurance		5400-5450	157,629.00	157,629.00	165,383.00	157,629.00	0.00	0.0%
Operations and Housekeeping Services		5500	312,597.00	312,597.00	195,013.18	312,597.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	66,663.00	59,138.00	16,314.23	59,138.00	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	444,640.00	994,636.00	688,130.55	994,636.00	0.00	0.0%
Communications		5900	69,795.00	70,231.00	20,091.98	70,231.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,252,950.00	1,793,032.00	1,168,314.65	1,793,032.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	60,153.00	53,153.00	28,087.77	53,153.00	0.00	0.0%
Other Debt Service - Principal		7439	239,755.00	118,255.00	66,817.44	118,255.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			299,908.00	171,408.00	94,905.21	171,408.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(202,162.00)	(205,772.00)	0.00	(205,772.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(9,242.00)	(9,242.00)	0.00	(9,242.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(211,404.00)	(215,014.00)	0.00	(215,014.00)	0.00	0.0%
TOTAL, EXPENDITURES			16,560,805.00	16,634,656.66	10,318,014.73	16,634,656.66	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	39,732.00	39,732.00	0.00	39,732.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			39,732.00	54,732.00	0.00	54,732.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	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	(2,963,617.00)	(3,045,586.00)	86,187.00	(3,045,586.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,963,617.00)	(3,045,586.00)	86,187.00	(3,045,586.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(3,003,349.00)	(3,100,318.00)	86,187.00	(3,100,318.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	62,330.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	558,497.00	653,885.40	7,741.44	653,885.40	0.00	0.0%
3) Other State Revenue		8300-8599	262,492.00	261,423.00	(7,390.07)	261,423.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,062,828.00	2,185,446.19	1,083,334.70	2,185,446.19	0.00	0.0%
5) TOTAL, REVENUES			2,946,147.00	3,100,754.59	1,083,686.07	3,100,754.59		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,761,855.00	2,125,868.30	1,192,530.55	2,125,868.30	0.00	0.0%
2) Classified Salaries		2000-2999	1,265,395.00	1,258,578.00	792,968.37	1,258,578.00	0.00	0.0%
3) Employee Benefits		3000-3999	874,948.00	875,976.16	500,665.89	875,976.16	0.00	0.0%
4) Books and Supplies		4000-4999	326,385.00	746,946.46	310,763.84	746,946.46	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,252,932.00	1,502,716.72	688,177.95	1,502,716.72	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	226,087.00	226,087.00	(0.36)	226,087.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	202,162.00	205,772.00	0.00	205,772.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,909,764.00	6,941,944.64	3,485,106.24	6,941,944.64		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,963,617.00)	(3,841,190.05)	(2,401,420.17)	(3,841,190.05)		
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	2,963,617.00	3,045,586.00	(86,187.00)	3,045,586.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,963,617.00	3,045,586.00	(86,187.00)	3,045,586.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(795,604.05)	(2,487,607.17)	(795,604.05)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	709,419.54	709,419.54		709,419.54	0.00	0.0%
b) Audit Adjustments		9793	86,186.90	86,186.90		86,186.90	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			795,606.44	795,606.44		795,606.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			795,606.44	795,606.44		795,606.44		
2) Ending Balance, June 30 (E + F1e)			795,606.44	2.39		2.39		
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	795,606.44	2.39		2.39		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	62,330.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			62,330.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	266,556.00	266,556.00	0.00	266,556.00	0.00	0.0%
Special Education Discretionary Grants		8182	91,775.00	111,574.84	(41,601.24)	111,574.84	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	117,043.00	153,150.00	11,251.42	153,150.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	71,855.00	108,327.96	36,472.96	108,327.96	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	4,836.00	6,454.30	1,618.30	6,454.30	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	6,432.00	7,822.30	0.00	7,822.30	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			558,497.00	653,885.40	7,741.44	653,885.40	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	72,788.00	71,719.00	6,058.68	71,719.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	88,476.00	88,476.00	0.00	88,476.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	101,228.00	101,228.00	(13,448.75)	101,228.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			262,492.00	261,423.00	(7,390.07)	261,423.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	38,000.00	38,000.00	10,980.00	38,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	922,594.00	1,031,164.00	482,449.89	1,031,164.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,102,234.00	1,116,282.19	589,904.81	1,116,282.19	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,062,828.00	2,185,446.19	1,083,334.70	2,185,446.19	0.00	0.0%
TOTAL, REVENUES			2,946,147.00	3,100,754.59	1,083,686.07	3,100,754.59	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,413,269.00	1,727,921.30	944,712.21	1,727,921.30	0.00	0.0%
Certificated Pupil Support Salaries		1200	151,792.00	169,046.00	100,790.96	169,046.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	150,937.00	210,476.00	139,427.38	210,476.00	0.00	0.0%
Other Certificated Salaries		1900	45,857.00	18,425.00	7,600.00	18,425.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,761,855.00	2,125,868.30	1,192,530.55	2,125,868.30	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	835,979.00	835,822.00	507,270.17	835,822.00	0.00	0.0%
Classified Support Salaries		2200	170,511.00	168,962.00	117,048.51	168,962.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	119,912.00	125,632.00	85,661.36	125,632.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,114.00	36,672.00	24,448.08	36,672.00	0.00	0.0%
Other Classified Salaries		2900	104,879.00	91,490.00	58,540.25	91,490.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,265,395.00	1,258,578.00	792,968.37	1,258,578.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	145,150.00	181,243.59	102,940.69	181,243.59	0.00	0.0%
PERS		3201-3202	133,191.00	136,319.00	78,074.68	136,319.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	106,675.00	121,191.62	74,970.82	121,191.62	0.00	0.0%
Health and Welfare Benefits		3401-3402	431,413.00	376,091.00	206,862.81	376,091.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,683.00	3,349.97	997.61	3,349.97	0.00	0.0%
Workers' Compensation		3601-3602	40,780.00	47,840.98	28,637.71	47,840.98	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	14,056.00	9,940.00	8,181.57	9,940.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			874,948.00	875,976.16	500,665.89	875,976.16	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	7,975.00	39,544.73	29,189.98	39,544.73	0.00	0.0%
Books and Other Reference Materials		4200	35,207.00	55,530.18	41,055.19	55,530.18	0.00	0.0%
Materials and Supplies		4300	259,038.00	591,516.55	188,286.59	591,516.55	0.00	0.0%
Noncapitalized Equipment		4400	24,165.00	60,355.00	52,232.08	60,355.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			326,385.00	746,946.46	310,763.84	746,946.46	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	58,147.00	87,307.00	19,995.48	87,307.00	0.00	0.0%
Dues and Memberships		5300	590.00	590.00	519.00	590.00	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	161,344.00	246,340.50	68,592.16	246,340.50	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	1,029,351.00	1,164,979.22	597,887.02	1,164,979.22	0.00	0.0%
Communications		5900	3,500.00	3,500.00	1,184.29	3,500.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,252,932.00	1,502,716.72	688,177.95	1,502,716.72	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	226,087.00	226,087.00	(0.36)	226,087.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			226,087.00	226,087.00	(0.36)	226,087.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	202,162.00	205,772.00	0.00	205,772.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			202,162.00	205,772.00	0.00	205,772.00	0.00	0.0%
TOTAL, EXPENDITURES			5,909,764.00	6,941,944.64	3,485,106.24	6,941,944.64	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,963,617.00	3,045,586.00	(86,187.00)	3,045,586.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,963,617.00	3,045,586.00	(86,187.00)	3,045,586.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			2,963,617.00	3,045,586.00	(86,187.00)	3,045,586.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	14,845,917.00	14,821,166.00	11,858,125.02	14,821,166.00	0.00	0.0%
2) Federal Revenue		8100-8299	558,497.00	653,885.40	7,741.44	653,885.40	0.00	0.0%
3) Other State Revenue		8300-8599	631,598.00	768,983.00	285,359.43	768,983.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,039,912.00	6,180,533.63	3,276,730.28	6,180,533.63	0.00	0.0%
5) TOTAL, REVENUES			22,075,924.00	22,424,568.03	15,427,956.17	22,424,568.03		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	11,220,481.00	11,415,580.10	6,887,280.78	11,415,580.10	0.00	0.0%
2) Classified Salaries		2000-2999	3,456,348.00	3,402,135.00	2,136,634.45	3,402,135.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,964,775.00	3,790,895.16	2,232,046.90	3,790,895.16	0.00	0.0%
4) Books and Supplies		4000-4999	806,330.00	1,283,989.32	595,761.39	1,283,989.32	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,505,882.00	3,295,748.72	1,856,492.60	3,295,748.72	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	525,995.00	397,495.00	94,904.85	397,495.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,242.00)	(9,242.00)	0.00	(9,242.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			22,470,569.00	23,576,601.30	13,803,120.97	23,576,601.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(394,645.00)	(1,152,033.27)	1,624,835.20	(1,152,033.27)		
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	39,732.00	54,732.00	0.00	54,732.00	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			(39,732.00)	(54,732.00)	0.00	(54,732.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(434,377.00)	(1,206,765.27)	1,624,835.20	(1,206,765.27)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,162,968.03	4,162,968.03		4,162,968.03	0.00	0.0%
b) Audit Adjustments		9793	86,186.90	86,186.90		86,186.90	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,249,154.93	4,249,154.93		4,249,154.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,249,154.93	4,249,154.93		4,249,154.93		
2) Ending Balance, June 30 (E + F1e)			3,814,777.93	3,042,389.66		3,042,389.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,000.00	3,000.00		3,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	795,606.44	2.39		2.39		
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	2,251,030.00	2,363,133.00		2,363,133.00		
Unassigned/Unappropriated Amount		9790	765,141.49	676,254.27		676,254.27		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	7,741,270.00	7,689,402.00	4,715,775.00	7,689,402.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,122,537.00	2,122,537.00	1,281,324.00	2,122,537.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	60,152.00	60,152.00	20,816.90	60,152.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,943,784.00	8,943,784.00	5,252,175.86	8,943,784.00	0.00	0.0%
Unsecured Roll Taxes		8042	207,725.00	207,725.00	212,505.67	207,725.00	0.00	0.0%
Prior Years' Taxes		8043	17,753.00	44,870.00	46,404.79	44,870.00	0.00	0.0%
Supplemental Taxes		8044	440,689.00	440,689.00	329,122.80	440,689.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(4,687,993.00)	(4,687,993.00)	0.00	(4,687,993.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			14,845,917.00	14,821,166.00	11,858,125.02	14,821,166.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(62,330.00)	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	62,330.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			14,845,917.00	14,821,166.00	11,858,125.02	14,821,166.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	266,556.00	266,556.00	0.00	266,556.00	0.00	0.0%
Special Education Discretionary Grants		8182	91,775.00	111,574.84	(41,601.24)	111,574.84	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	117,043.00	153,150.00	11,251.42	153,150.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	71,855.00	108,327.96	36,472.96	108,327.96	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	4,836.00	6,454.30	1,618.30	6,454.30	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	6,432.00	7,822.30	0.00	7,822.30	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			558,497.00	653,885.40	7,741.44	653,885.40	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	60,531.00	60,531.00	195,975.00	60,531.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	378,357.00	367,066.00	102,271.43	367,066.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	88,476.00	88,476.00	0.00	88,476.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	104,234.00	252,910.00	(12,887.00)	252,910.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			631,598.00	768,983.00	285,359.43	768,983.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,667,771.00	3,667,771.00	1,986,645.85	3,667,771.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	249,567.00	249,567.00	165,449.29	249,567.00	0.00	0.0%
Interest		8660	6,000.00	6,000.00	2,999.91	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	38,000.00	38,000.00	10,980.00	38,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	976,340.00	1,102,913.44	520,750.42	1,102,913.44	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,102,234.00	1,116,282.19	589,904.81	1,116,282.19	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,039,912.00	6,180,533.63	3,276,730.28	6,180,533.63	0.00	0.0%
TOTAL, REVENUES			22,075,924.00	22,424,568.03	15,427,956.17	22,424,568.03	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,469,423.00	9,535,213.10	5,720,155.59	9,535,213.10	0.00	0.0%
Certificated Pupil Support Salaries		1200	341,046.00	358,299.00	214,971.90	358,299.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,336,571.00	1,475,534.00	941,590.79	1,475,534.00	0.00	0.0%
Other Certificated Salaries		1900	73,441.00	46,534.00	10,562.50	46,534.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			11,220,481.00	11,415,580.10	6,887,280.78	11,415,580.10	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,062,398.00	1,068,392.00	641,392.76	1,068,392.00	0.00	0.0%
Classified Support Salaries		2200	1,014,863.00	1,079,648.00	703,407.53	1,079,648.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	268,683.00	248,602.00	152,125.98	248,602.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	793,072.00	780,960.00	504,355.69	780,960.00	0.00	0.0%
Other Classified Salaries		2900	317,332.00	224,533.00	135,352.49	224,533.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,456,348.00	3,402,135.00	2,136,634.45	3,402,135.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,074,630.00	1,013,575.59	608,715.16	1,013,575.59	0.00	0.0%
PERS		3201-3202	384,805.00	364,006.00	212,568.82	364,006.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	405,229.00	421,628.62	253,682.38	421,628.62	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,704,018.00	1,596,130.00	916,412.23	1,596,130.00	0.00	0.0%
Unemployment Insurance		3501-3502	14,231.00	12,647.97	4,530.13	12,647.97	0.00	0.0%
Workers' Compensation		3601-3602	204,008.00	209,168.98	130,089.72	209,168.98	0.00	0.0%
OPEB, Allocated		3701-3702	112,837.00	112,837.00	68,734.40	112,837.00	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	65,017.00	60,901.00	37,314.06	60,901.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,964,775.00	3,790,895.16	2,232,046.90	3,790,895.16	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	12,126.00	43,695.73	29,189.98	43,695.73	0.00	0.0%
Books and Other Reference Materials		4200	188,949.00	210,274.18	153,011.18	210,274.18	0.00	0.0%
Materials and Supplies		4300	555,079.00	917,070.23	348,565.37	917,070.23	0.00	0.0%
Noncapitalized Equipment		4400	50,176.00	112,949.18	64,994.86	112,949.18	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			806,330.00	1,283,989.32	595,761.39	1,283,989.32	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	145,754.00	145,754.00	57,130.76	145,754.00	0.00	0.0%
Travel and Conferences		5200	102,928.00	128,964.00	34,924.03	128,964.00	0.00	0.0%
Dues and Memberships		5300	11,681.00	11,980.00	11,841.40	11,980.00	0.00	0.0%
Insurance		5400-5450	157,629.00	157,629.00	165,383.00	157,629.00	0.00	0.0%
Operations and Housekeeping Services		5500	312,597.00	312,597.00	195,013.18	312,597.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	228,007.00	305,478.50	84,906.39	305,478.50	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	1,473,991.00	2,159,615.22	1,286,017.57	2,159,615.22	0.00	0.0%
Communications		5900	73,295.00	73,731.00	21,276.27	73,731.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,505,882.00	3,295,748.72	1,856,492.60	3,295,748.72	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	226,087.00	226,087.00	(0.36)	226,087.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	60,153.00	53,153.00	28,087.77	53,153.00	0.00	0.0%
Other Debt Service - Principal		7439	239,755.00	118,255.00	66,817.44	118,255.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			525,995.00	397,495.00	94,904.85	397,495.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(9,242.00)	(9,242.00)	0.00	(9,242.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,242.00)	(9,242.00)	0.00	(9,242.00)	0.00	0.0%
TOTAL, EXPENDITURES			22,470,569.00	23,576,601.30	13,803,120.97	23,576,601.30	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	39,732.00	39,732.00	0.00	39,732.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			39,732.00	54,732.00	0.00	54,732.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(39,732.00)	(54,732.00)	0.00	(54,732.00)	0.00	0.0%

Resource	Description	2014-15 Projected Year Totals
4201	NCLB: Title III, Immigrant Education Program	0.32
6300	Lottery: Instructional Materials	0.94
6500	Special Education	0.09
6512	Special Ed: Mental Health Services	0.54
7240	Transportation: Special Education (Severely	0.40
9010	Other Restricted Local	0.10
Total, Restricted Balance		<u>2.39</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	122,000.00	122,000.00	32,946.60	122,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,000.00	12,054.25	17,077.95	12,054.25	0.00	0.0%
4) Other Local Revenue		8600-8799	51,100.00	51,100.00	20,726.94	51,100.00	0.00	0.0%
5) TOTAL, REVENUES			183,100.00	185,154.25	70,751.49	185,154.25		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	50,978.00	53,127.00	30,458.36	53,127.00	0.00	0.0%
3) Employee Benefits		3000-3999	19,163.00	14,336.00	7,184.35	14,336.00	0.00	0.0%
4) Books and Supplies		4000-4999	61.00	61.00	59.32	61.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	143,388.00	143,388.00	47,802.36	143,388.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	9,242.00	9,242.00	0.00	9,242.00	0.00	0.0%
9) TOTAL, EXPENDITURES			222,832.00	220,154.00	85,504.39	220,154.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(39,732.00)	(34,999.75)	(14,752.90)	(34,999.75)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	39,732.00	39,732.00	0.00	39,732.00	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			39,732.00	39,732.00	0.00	39,732.00		

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	4,732.25	(14,752.90)	4,732.25		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	23,987.09	23,987.09		23,987.09	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			23,987.09	23,987.09		23,987.09		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			23,987.09	23,987.09		23,987.09		
2) Ending Balance, June 30 (E + F1e)								
			23,987.09	28,719.34		28,719.34		
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	23,987.09	28,719.34		28,719.34		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	122,000.00	122,000.00	32,946.60	122,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			122,000.00	122,000.00	32,946.60	122,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	10,000.00	12,054.25	17,077.95	12,054.25	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			10,000.00	12,054.25	17,077.95	12,054.25	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	51,000.00	51,000.00	20,723.45	51,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	3.49	100.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			51,100.00	51,100.00	20,726.94	51,100.00	0.00	0.0%
TOTAL, REVENUES			183,100.00	185,154.25	70,751.49	185,154.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	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	24,496.00	24,496.00	15,019.64	24,496.00	0.00	0.0%
Other Classified Salaries		2900	26,482.00	28,631.00	15,438.72	28,631.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			50,978.00	53,127.00	30,458.36	53,127.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	5,082.00	5,365.00	2,869.09	5,365.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,908.00	4,066.00	2,308.50	4,066.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,266.00	3,986.00	1,554.27	3,986.00	0.00	0.0%
Unemployment Insurance		3501-3502	41.00	26.00	15.15	26.00	0.00	0.0%
Workers' Compensation		3601-3602	736.00	763.00	437.34	763.00	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	130.00	130.00	0.00	130.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			19,163.00	14,336.00	7,184.35	14,336.00	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	61.00	61.00	59.32	61.00	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			61.00	61.00	59.32	61.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,346.00	1,346.00	1,106.96	1,346.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,337.00	1,337.00	0.00	1,337.00	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	140,705.00	140,705.00	46,695.40	140,705.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			143,388.00	143,388.00	47,802.36	143,388.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	9,242.00	9,242.00	0.00	9,242.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			9,242.00	9,242.00	0.00	9,242.00	0.00	0.0%
TOTAL, EXPENDITURES			222,832.00	220,154.00	85,504.39	220,154.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	39,732.00	39,732.00	0.00	39,732.00	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			39,732.00	39,732.00	0.00	39,732.00	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)			39,732.00	39,732.00	0.00	39,732.00		

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	28,719.34
Total, Restricted Balance		<u>28,719.34</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	0.05	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	0.05	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	15,000.00	0.00	15,000.00	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	15,000.00	0.00	15,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(15,000.00)	0.05	(15,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	15,000.00	0.00	15,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.05	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	418,759.49	418,759.49		418,759.49	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			418,759.49	418,759.49		418,759.49		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			418,759.49	418,759.49		418,759.49		
2) Ending Balance, June 30 (E + F1e)			418,759.49	418,759.49		418,759.49		
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	418,759.49	418,759.49		418,759.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.05	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	0.05	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.05	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%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	15,000.00	0.00	15,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	15,000.00	0.00	15,000.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	15,000.00	0.00	15,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	15,000.00	0.00	15,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	15,000.00	0.00	15,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	6,726.00	5,695.80	6,726.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	6,726.00	5,695.80	6,726.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,360,500.00	225,000.00	83,843.83	225,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	435,000.00	40,000.00	22,154.59	40,000.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,130,930.00	215,400.00	96,951.68	215,400.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	571,250.00	81,300.00	20,425.22	81,300.00	0.00	0.0%
6) Capital Outlay		6000-6999	9,696,476.20	7,941,071.00	2,760,128.77	7,941,071.00	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			13,194,156.20	8,502,771.00	2,983,504.09	8,502,771.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(13,194,156.20)	(8,496,045.00)	(2,977,808.29)	(8,496,045.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	9,659,628.00	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	6,329,093.00	6,329,093.00	0.00	6,329,093.00	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			15,988,721.00	6,329,093.00	0.00	6,329,093.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,794,564.80	(2,166,952.00)	(2,977,808.29)	(2,166,952.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,829,947.38	8,829,947.38		8,829,947.38	0.00	0.0%
b) Audit Adjustments		9793	(375,024.53)	(375,024.53)		(375,024.53)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,454,922.85	8,454,922.85		8,454,922.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,454,922.85	8,454,922.85		8,454,922.85		
2) Ending Balance, June 30 (E + F1e)			11,249,487.65	6,287,970.85		6,287,970.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	11,249,487.65	6,287,970.85		6,287,970.85		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
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%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	6,716.00	5,685.80	6,716.00	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	10.00	10.00	10.00	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	6,726.00	5,695.80	6,726.00	0.00	0.0%
TOTAL, REVENUES			0.00	6,726.00	5,695.80	6,726.00		

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	25,680.00	86,502.00	2,592.28	86,502.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	777,421.00	138,498.00	81,251.55	138,498.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	546,899.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	10,500.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,360,500.00	225,000.00	83,843.83	225,000.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	95,728.00	16,631.00	9,869.22	16,631.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	69,987.00	9,921.00	5,288.68	9,921.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	252,309.00	11,338.00	5,750.76	11,338.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,895.00	85.00	41.92	85.00	0.00	0.0%
Workers' Compensation		3601-3602	12,081.00	2,025.00	1,204.01	2,025.00	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			435,000.00	40,000.00	22,154.59	40,000.00	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	50,530.00	3,000.00	241.92	3,000.00	0.00	0.0%
Noncapitalized Equipment		4400	1,080,400.00	212,400.00	96,709.76	212,400.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,130,930.00	215,400.00	96,951.68	215,400.00	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	10,000.00	3,000.00	174.36	3,000.00	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	551,250.00	75,300.00	19,738.75	75,300.00	0.00	0.0%
Communications		5900	10,000.00	3,000.00	512.11	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			571,250.00	81,300.00	20,425.22	81,300.00	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	9,686,668.20	7,941,071.00	2,760,128.77	7,941,071.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	9,808.00	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			9,696,476.20	7,941,071.00	2,760,128.77	7,941,071.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			13,194,156.20	8,502,771.00	2,983,504.09	8,502,771.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	9,659,628.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			9,659,628.00	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	6,329,093.00	6,329,093.00	0.00	6,329,093.00	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			6,329,093.00	6,329,093.00	0.00	6,329,093.00	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)			15,988,721.00	6,329,093.00	0.00	6,329,093.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	40,285.00	50,285.00	57,230.04	50,285.00	0.00	0.0%
5) TOTAL, REVENUES			40,285.00	50,285.00	57,230.04	50,285.00		
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	30,978.00	9,686.00	7,983.30	9,686.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,290.00	44,305.00	42,604.59	44,305.00	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			51,268.00	53,991.00	50,587.89	53,991.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,983.00)	(3,706.00)	6,642.15	(3,706.00)		
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)			(10,983.00)	(3,706.00)	6,642.15	(3,706.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	121,610.53	121,610.53		121,610.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			121,610.53	121,610.53		121,610.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			121,610.53	121,610.53		121,610.53		
2) Ending Balance, June 30 (E + F1e)			110,627.53	117,904.53		117,904.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	110,627.53	117,904.53		117,904.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	285.00	285.00	94.04	285.00	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	40,000.00	50,000.00	57,136.00	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			40,285.00	50,285.00	57,230.04	50,285.00	0.00	0.0%
TOTAL, REVENUES			40,285.00	50,285.00	57,230.04	50,285.00		

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	30,978.00	9,686.00	7,983.30	9,686.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,978.00	9,686.00	7,983.30	9,686.00	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	8,040.00	8,040.00	5,360.00	8,040.00	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	12,250.00	36,265.00	37,244.59	36,265.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			20,290.00	44,305.00	42,604.59	44,305.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			51,268.00	53,991.00	50,587.89	53,991.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			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)
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	9,659,628.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	436.00	236.13	436.00	0.00	0.0%
5) TOTAL, REVENUES			9,659,628.00	436.00	236.13	436.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			9,659,628.00	436.00	236.13	436.00		
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	9,659,628.00	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			(9,659,628.00)	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	436.00	236.13	436.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	291,000.04	291,000.04		291,000.04	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			291,000.04	291,000.04		291,000.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			291,000.04	291,000.04		291,000.04		
2) Ending Balance, June 30 (E + F1e)			291,000.04	291,436.04		291,436.04		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	291,000.04	291,436.04		291,436.04		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	9,659,628.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			9,659,628.00	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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	436.00	236.13	436.00	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	436.00	236.13	436.00	0.00	0.0%
TOTAL, REVENUES			9,659,628.00	436.00	236.13	436.00		

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	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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	9,659,628.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			9,659,628.00	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)			(9,659,628.00)	0.00	0.00	0.00		

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) 735,341.00
- 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) 17,760,432.26

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.14%

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)	946,592.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	56,515.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	26,200.00
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)	100,019.17
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)	1,129,326.17
9. Carry-Forward Adjustment (Part IV, Line F)	(129,373.24)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	999,952.93

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	14,843,640.12
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,038,489.18
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,079,003.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	33,516.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	67,441.00
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)	530,776.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	1,500.00
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)	3,000.00
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)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,315,902.83
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	210,912.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	22,124,180.13

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)**

(Line A8 divided by Line B18) 5.10%

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) 4.52%

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>1,129,326.17</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(172,402.17)</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.91%) 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 (4.91%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.14%) times Part III, Line B18); zero if positive	<u>(129,373.24)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(129,373.24)</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>4.52%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-64,686.62) is applied to the current year calculation and the remainder (\$-64,686.62) is deferred to one or more future years:	<u>4.81%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-43,124.41) is applied to the current year calculation and the remainder (\$-86,248.83) is deferred to one or more future years:	<u>4.91%</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>(129,373.24)</u>

Second 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	0.00	0.00	0.00	(9,242.00)				
Other Sources/Uses Detail					0.00	54,732.00		
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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	9,242.00	0.00				
Other Sources/Uses Detail					39,732.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,000.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	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								

Second 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				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	9,242.00	(9,242.00)	54,732.00	54,732.00		

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Second Interim
2014-15 Projected Totals
Technical Review Checks

Ross Valley Elementary

Marin County

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

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

IMPORT CHECKS

GENERAL LEDGER CHECKS

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.