



**Nevada Joint Union High**

**School District**

**2014-2015 First Interim Report**

**As of 10/31/14**



December 10, 2014

Board of Trustees  
Nevada Joint Union High School District  
11645 Ridge Road  
Grass Valley, CA 95945

Honorable Board of Trustees:

The 2014-2015 First Interim Financial Statement is submitted for your review. As required by the State Department of Education, the fiscal report has been measured against the State-adopted Criteria and Standards. Based upon this review, I recommend that the Board certify the 2014-2015 First Interim Financial Statement with a Positive Certification that the District will complete the current and two subsequent fiscal years with a positive fund and cash balance. As the District continues to be challenged by declining enrollment, this recommendation is based on the knowledge that the Board and Administration are committed to making the necessary budget reductions to assure that year 2015-2016 will end with a positive fund and cash balance.

The following narrative and detailed financial statements provide an in-depth review of the District's current financial status including the critical multi-year projection information.

Respectfully submitted,

A handwritten signature in black ink that reads 'Karen L. Suenram'. The signature is written in a cursive style.

Karen L. Suenram  
Assistant Superintendent - Business

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**BOARD OF EDUCATION**

***Katy Schwarz, President***

***Richard Baker, Vice President***

***Wayne Klauer, Clerk***

***Georgie Coulter, Member***

***Jim Adams, Member***

## **NJUHSD Options**

### **NJUHSD Mission**

All members of our district's educational community will create an environment of understanding and mutual respect that enables each individual to maximize his or her potential and to be successful in his or her future.

### **NJUHSD Vision**

Our district educators provide a multifaceted experience that engages and challenges each student to surpass state and local benchmarks.

### **What Options are Available?**

The Nevada Joint Union High School District strongly supports educational options (choices) for our District's students and parents. We offer the following options:

- Adult Education
- Bear River Comprehensive High School
- Early College High School
- General Educational Development
- Home School Teaching
- Nevada County Jail Program
- Nevada Union Comprehensive High School
- Nevada Union High School Humanities Home Study Program
- North Point Academy (Independent Study programs)
- NU Tech Continuation High School
- ROP (Regional Occupational Program)
- Recovery Online for Academic Development (ROAD)
- Sierra College (Community College)
- Silver Springs Continuation High School
- Special Education
- Young Parent Program

### **ADULT EDUCATION**

Adult Education is focused on providing basic education and high school equivalency to adult community members.

## **BEAR RIVER HIGH SCHOOL**

Bear River, a California Distinguished School, is aware of the uniqueness of each student and makes an effort to provide a positive learning environment with opportunities for student growth in the academic, vocational and co-curricular areas.

- Professional Learning Communities
- Honors Classes
- Advisory Groups
- Peer Counseling
- Peer Tutoring
- Saturday School
- On Campus Vocational Classes
- After School Tutoring

## **EARLY COLLEGE HIGH SCHOOL**

The William and Marian Ghidotti Early College High School (ECHS), a recognized California Department of Education Distinguished School, is an alternative model to traditional high schools. Students attend high school classes on the college campus, and are concurrently enrolled in college courses. This alternative high school is designed for students who thrive in a smaller, nurturing, yet academically challenging environment. In four or five years, students graduate from high school and receive either an AA or AS degree, are ready for transfer to a four-year university, or are prepared for viable employment. There is no cost to the students or their families.

## **GENERAL EDUCATIONAL DEVELOPMENT**

GED (General Educational Development) courses, testing and awarding of certificates are available through this District for students 18 and above who have not obtained a high school diploma through other means.

## **HOME SCHOOL TEACHING**

When District students are confined to home because of illness, injury, or other reasons for an extended period of time, the District provides teachers to instruct these students at home so that they may continue with their education.

## **NEVADA COUNTY JAIL/DETENTION CENTER**

This outreach program involves adult wards incarcerated in the Nevada County Jail or Detention Center. Participants can earn a Nevada Union Adult School diploma by completing all District requirements for graduation or completing a General Educational Development (GED) program.

## **NEVADA UNION HIGH SCHOOL**

The District's largest traditional school, recognized by the U.S. Department of Education as a National Blue Ribbon School and the California Department of Education as a Distinguished School, NUHS believes the education provided should develop the potential of each student so that he/she will be informed, prepared and capable of assuming full responsibility for making his or her own decisions. It also offers:

- On campus vocational classes
- AP (advanced placement)
- Humanities Academy (school within a school)
- Humanities Home Study Program
- Partnership Telecommunications Academy
- Peer Tutoring
- Study Skills classes
- Peer Counseling
- Saturday School
- After School Tutoring

## **NORTH POINT ACADEMY**

Students receive individualized lesson plans from experienced instructors. The independent study format offers flexibility and one-on-one instruction to students.

## **NU TECH HIGH SCHOOL**

An on-site continuation high school on the Nevada Union High School campus provides each student an opportunity to complete the required academic courses of instruction to graduate from high school and the opportunity to receive alternative work experiences and occupational training. This school provides extensive opportunities for personal growth through counseling, individualized interaction with school staff and meaningful school and community activities.

## **REGIONAL OCCUPATIONAL PROGRAM**

Regional Occupational Program provides vocational education to high school juniors, seniors and adults. There are classes (on and off campus) that feature classroom and on-the-job training designed to lead to entry-level employment.

## **SIERRA COLLEGE (Community College)**

High school juniors and seniors residing in the Sierra College District (Nevada/Placer Counties) and with parent and site principal permission may enroll in up to two classes per semester. Additionally, high school students may take AP (advanced placement) high school courses and if they are able to pass the AP exam they may receive college credit for such courses. There are 2+2 plan articulation agreements between the community college and vocational departments of our high school. Participants may receive up to seven credits during their junior and senior year in high school, allowing them to enroll in more advanced courses later.

## **SILVER SPRINGS HIGH SCHOOL**

Designed with an innovative and creative approach, this continuation high school includes the Young Parent Program. Solid core curricular classes are provided in addition to vocational training opportunities. A comprehensive range of medical, psychological, nutritional, transportation and child care services are provided on site.

## **SPECIAL EDUCATION**

Special Education is an additional support that can be of benefit to students. Pupils must qualify according to State criteria in order to participate in the program(s). Help available includes a) specific testing to diagnose difficulties encountered in the school system, b) prescriptive recommendations for remediation, c) curriculum based on individual strengths and weaknesses, d) small teacher-pupil ratios, e) instruction in how to cope with specific disabilities, f) aid in learning how to be successful in the "mainstream," g) modifications and alternative methods of learning and test taking, h) emphasis on self-esteem, i) pertinent vocational experience and transition plans, j) speech and language support.



**FOR FURTHER INFORMATION PLEASE CONTACT:**

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District Office – Asst. Superintendent - Personnel, Trisha Dellis	(530) 273-3351
Adult Education – Asst. Superintendent - Personnel, Trisha Dellis	(530) 272-2643
Bear River H.S. – Principal, James Nieto	(530) 268-3700
Ghidotti Early College H.S. – Principal, Melissa Madigan	(530) 274-5312
Nevada Union H.S. -- Principal, Dan Frisella	(530) 273-4431
North Point Academy – Principal, Melissa Madigan	(530) 272-2643
Silver Springs H.S. – Principal, Marty Mathiesen	(530) 272-2635

## 2014/2015 FIRST INTERIM FINANCIAL STATEMENT

The purpose of this narrative is to provide a summary of the First Interim Financial Statement. The First Period Financial Statement is a chance to evaluate the fiscal condition of the School District now that the school year is underway. It is also an opportunity to identify necessary budget revisions that reflect changes in revenue and expenditure projections from the budget that was adopted in June, 2014.

### **Significant Financial Issues:**

The Nevada Joint Union High School District's student enrollment decline persists. The District Board and staff continue to make necessary reductions to ongoing operations in order to downsize the District's budget as the enrollment declines.

This is the second year of the State's a new revenue generation formula for schools – the Local Control Funding Formula. The purported simplified method is described in detail later in the narrative.

### **Multi-Year Projections:**

The multi-year projections included with this report continue to illustrate a challenging financial future for the District. Ongoing declining enrollment projections will necessitate further reductions as we plan operations for the next two to three years. All program decisions must be weighed carefully in light of these projections.

## GENERAL FUND

### Projected Enrollment / ADA:

Enrollment and staffing are the key factors in projecting future revenues and expenditures. It is ever so important to make decisions based on multi-year projections that consider the continuing decline in enrollment and corresponding staffing changes.

The *unofficial* CBEDS enrollment is 2,906 students; 237 (7.5%) less than the prior year.

	2013 CBEDS	2014 CBEDS	Difference
Nevada Union High School	1,907	1,732	- 175
Bear River High School	784	711	- 73
NU Tech High School	45	45	
Silver Springs High School	155	165	+ 10
William & Marian Ghidotti High School	159	158	- 1
North Point Academy	93	95	+ 2
<b>TOTAL</b>	<b>3,143</b>	<b>2,906</b>	<b>- 237</b>

The following table shows a ten year history of enrollment for the District.

Year	CBEDS Enrollment	Change over Prior Year	% Change over Prior Year
1989/90	3121		
1990/91	3307	186	5.96%
1991/92	3562	255	7.71%
1992/93	3681	119	3.34%
1993/94	3838	157	4.27%
1994/95	4088	250	6.51%
1995/96	4277	189	4.62%
1996/97	4501	224	5.24%
1997/98	4536	35	0.78%
1998/99	4559	23	0.51%
1999/00	4534	-25	-0.55%
2000/01	4500	-34	-0.75%
2001/02	4424	-76	-1.69%
2002/03	4312	-112	-2.53%
2003/04	4214	-98	-2.27%
2004/05	4159	-55	-1.31%
2005/06	4129	-30	-0.72%
2006/07	3935	-194	-4.70%
2007/08	3957	22	0.56%
2008/09	3850	-107	-2.70%
2009/10	3734	-116	-3.01%
2010/11	3592	-142	-3.80%
2011/12	3391	-201	-5.60%
2012/13	3285	-106	-3.13%
2013/14	3143	-142	-4.32%
<b>2014/15</b>	<b>2906</b>	<b>-158</b>	<b>-5.02%</b>
2015/16	2866	-40	-1.37%
2016/17	2774	-92	-3.21%

School districts are allowed to claim the greater of the current year or prior year average daily attendance for funding purposes. Because of our declining enrollment status, NJUHSD will continue to claim prior year attendance for funding or average daily attendance of 2,914. The current year projection is 2,695 or 92.74% of October enrollment.

**General Fund Revenues**

**Revenue Limit Income (for historical purposes):**

Beginning in the early 1970s, State apportionments to school districts have been allocated on a base revenue formula per unit of ADA (Average Daily Attendance). As a result of this formula, an authorized amount per unit of student average daily attendance was calculated, and then multiplied by the average daily student attendance. The State fiscal crisis had resulted in unprecedented changes to the District's revenue limit. A brief history of the District's revenue limit is shown below.

	Base Revenue Limit	Deficit Factor	Additional Reductions	Funded Base Revenue Limit	Increase (Decrease)	Percentage Change
1. 2002-03	5,464	1.0000		5,461		
2. 2003-04	5,563	.98802 .98174		5,396	(86.00)	-1.57%
3. 2004-05	5,720	.99677 .98174		5,597	201.00	3.72%
4. 2005-06	5,963	.99108		5,909	312.00	5.57%
5. 2006-07	6,378	1.0000		6,378	469.00	7.94%
6. 2007-08	6,668	1.0000		6,668	290.00	4.54%
7. 2008-09	7,048	.92156		6,495	(173.00)	-2.59%
8. 2009-10	7,348	.81645	(252.82)	5,746	(749.00)	-11.53%
9. 2010-11	7,319	.82037		6,004	258.00	4.49%
10. 2011-12	7,486	.79398		5,944	(60.00)	-1.00%
12. 2012-13	7,729	.77728		6,007	60.00	1.00%

**Local Control Funding Formula:**

With the adoption of the 2013-2014 State budget, California schools were presented with a new funding model; the first major change since the 1970s. The Local Control Funding Formula (LCFF) *replaces revenue limit funding and the majority of State-funded categoricals*. The categoricals that were eliminated include: Instructional Materials, Professional Block Grant, Pupil Retention Block Grant, School and Library Improvement Block Grant, Class Size Reduction, and CalSAFE.

Now in year two, complete implementation of LCFF is slated for 2020-2021—an eight year phase in period. LCFF provides a base funding amount per grade level; additional funding for CTE for high school students; and an add-on for each student that has been identified as low income, English language learner, or foster youth.

**LCFF Target Calculation**

Base Target Funding	\$ 8,491
CTE Add On	<u>\$ 221</u>
Total Base	\$8,712
Supplemental (based on 33.7% )*	<u>\$ 587</u>
<b>Total Target Funding for 2020-2021</b>	<b><u>\$9,299</u></b>

*\*Current estimate for the two-year rolling average of NJUHSD identified low income, English Language Learners, and Foster Youth.*

The State has identified funding to provide for 29.56% of the target amount to K-12 schools. This means that each District should receive 29.56% of the difference between the target funding and 2012-2013 funding. For NJUHSD this amount is estimated at \$1,802,334 for 2014-2015.

**Federal Income:**

The restricted categorical income was adjusted from adopted to reflect deferred revenues and current apportionment projections.

**Other State Income:**

The State-funded categorical programs were adjusted to reflect prior year deferred revenue and more current apportionment projections based on the State-adopted budget which includes the one-time mandated cost reimbursement of--\$195,024. The majority of State-funded categoricals have been eliminated under the new LCFF funding model.

**Other Local Income:**

Local revenues have been adjusted to acknowledge donations received, changes in circumstances related to reimbursable salaries and expenses, and other miscellaneous revenue sources.

## General Fund Summary

Expenditures have increased by a net of \$1,039,271; revenues have increased by \$1,075,421.

Listed below are the detailed changes.

### FY15 Adopted changes at 1st Interim

<b>REVENUES</b>		<b>Unrestricted</b>	<b>Restricted</b>
<b>REVENUE LIMIT</b>			
Charter School Transfer		(510,589.00)	
EPA		616,319.00	
LCFF Adjustments		(1,195,229.00)	
LCI Transfer to NCSOS		291,362.00	
Property Tax		1,157,292.00	
	<b>Total Revenue Limit</b>	<b>359,155.00*</b>	<b>0.00</b>
<i>*Offset by \$285,383 "Other Uses Transfer to NCSoS</i>			
<b>FEDERAL</b>			
Department of Rehab			101.00
Medi-Cal			6,584.72
Mental Health			(2,587.00)
Title I			(29,426.00)
Title I - prior year			93,330.34
Title II Part A			(691.00)
Title II Part A - prior year			54,564.78
Vocational Education Carl Perkins			5,808.00
	<b>Total Federal</b>	<b>0.00</b>	<b>127,684.84</b>
<b>OTHER STATE</b>			
AFLP			(16,385.00)
Ag Incentive			330.00
CELD Testing	225.00		
Green Academy - prior year			11,717.08
Lottery	(33,334.00)		(865.00)
Lottery - prior year	7,362.00		12,800.00
Mandated Cost Block Grant	(77.00)		
Mandated Cost One Time Payment	195,101.00		
Mental Health			190,078.00
Mental Health - prior year			10,210.00
Partnership			(810.00)
Partnership - prior year			(5,971.46)
	<b>Total Other State</b>	<b>169,277.00</b>	<b>201,103.62</b>
<b>LOCAL</b>			
BR Advance Studies Program		2,000.00	
CalLearn Program			35,000.00
Crane Grant			144,724.00
Educators Grant			3,897.97





	<b>Total Certificated</b>	<b>(86,929.00)</b>	<b>95,219.00</b>
<b>CLASSIFIED</b>			
AFLP			(13,485.00)
Crane Grant			1,200.00
Department of Rehab			10,201.00
EIA	3,001.00		
Mental Health - state			(4,107.00)
Misc. Adjustments	45,168.00		
Partnership			(2,734.00)
Restricted Maintenance			(39,760.00)
Salaries Charged to Reimbursable	(76.00)		
Special Education			(9,702.00)
Special Education IDEA			(8,862.00)
Title I			(79,853.00)
Title I - prior year			36,214.00
Workability			20,282.00
	<b>Total Classified</b>	<b>48,093.00</b>	<b>(90,606.00)</b>
<b>EMPLOYEE BENEFITS</b>			
AFLP			(7,274.00)
BR Advanced Studies	125.60		
Common Core			(4,393.00)
Crane Grant			1,270.00
Department of Rehab			(24.00)
EIA	2,598.00		
Life Skills for Highly At-Risk Youth - carryover			29,186.00
MAA	8,865.00		
Mental Health - federal			225.00
Mental Health - state			(10,755.00)
Misc. Adjustments	(49,881.00)		
Partnership			(1,431.00)
Restricted Maintenance			(14,368.00)
Retiree Health Benefits			
Salaries Charged to Reimbursable	(18,231.00)		
Special Education			20,113.00
Special Education IDEA			7,529.00
Title I			(59,281.00)
Title I - prior year			25,147.00
Title II Part A			(10,147.00)
Title II Part A - prior year			10,146.78
Workability			811.00
	<b>Total Employee Benefits</b>	<b>(56,523.40)</b>	<b>(13,245.22)</b>
<b>SUPPLIES</b>			
2013/2014 Site Carryover	26,096.05		
AFLP			(1,103.00)
Ag Incentive			330.00
Common Core			104,393.00
Common Core - carryover			(105,723.79)
Crane Grant			7,500.00
Culinary Institute - carryover	3,189.17		
Department of Rehab			(14,401.00)

Donations - carryover	6,666.69	
Educators Grant		3,897.97
EIA	(5,821.00)	
EIA - carryover	54,699.52	
Fuel for rented vehicles	12,700.00	
Go Green Recycling - carryover	2,261.57	
Green Academy		11,717.08
Home to School Transportation Special Education		(8,000.00)
Kaisei High School Students - carryover	900.00	
Life Skills for Highly At-Risk Youth - carryover		17,284.00
Lottery		(51,086.00)
Microsoft Voucher		88,977.50
Minor Mutt - carryover	467.03	
Misc. Revenue	12,859.31	
Needy Students - carryover	183.50	
Next Ed (Project Lead the Way)		22,739.00
NU Copy Shop - carryover	32.30	
Partnership		(27,329.93)
Shredability - carryover	23.00	
SIG Wellness Grant		500.00
Special Education - carryover		10.00
SS Boosters Donation - carryover	1,469.05	
Title I		15,106.00
Title I - prior year		2,228.34
Transfer Between Object Codes	5,000.00	
Vocational Education Carl Perkins		5,531.00
Workability		(30,960.00)
	<b>Total Supplies</b>	<b>120,726.19</b>
		<b>41,610.17</b>

**OTHER SERVICES**

AESOP	2,982.00	
AFLP		9,005.00
Cell Phones	5,000.00	
Crane Grant		41,700.00
Department of Rehab		4,325.00
EIA	550.00	
Foundation Donation from Life Skills Grant		16,250.00
Home to School Transportation Special Education		37,754.00
Lottery		51,086.00
MAA transfer to Medi-Cal	(6,249.72)	6,249.72
Medi-Cal		335.00
Mental Health - federal		(2,601.00)
Mental Health - state		(6,951.00)
Mental Health - state carryover		47,775.50
Microsoft Voucher		22,257.00
Next Ed (Project Lead the Way)		70,000.00
NJUHSD Foundation Donation - carryover		12,014.47
Partnership		24,417.00
Project Optimal	4,500.00	
Safety Credit - Emergency Management Plan	3,990.00	

Settlement - carryover		18,000.00	
SIG Wellness Grant		(4,980.00)	
SIG Wellness Grant - carryover		27,316.60	
Special Education		(1,333.00)	
Special Education - IDEA		1,333.00	
Star Testing	1,173.00		
Title I		124,923.00	
Title II Part A		49,498.00	
Transfer Between Object Codes	(5,000.00)		
WASC	820.00		
Workability		9,867.00	
	<b>Total Other Services</b>	<b>7,765.28</b>	<b>558,241.29</b>
<b>CAPITAL OUTLAY</b>			
Crane Grant		75,230.00	
	<b>Total Equipment</b>	<b>0.00</b>	<b>75,230.00</b>
<b>OTHER FINANCING USES</b>			
Special Education excess cost	3,124.00		
LCI Transfer to NCSOS	285,383.00		
	<b>Total Other Uses</b>	<b>288,507.00</b>	<b>0.00</b>
<b>DIRECT SUPPORT/INDIRECT COST</b>			
AFLP	(1,512.00)	1,512.00	
Crane Grant	(9,724.00)	9,724.00	
Indirect Cost Other Funds	(7,122.00)		
Mental Health - federal	211.00	(211.00)	
Mental Health - state	248.00	(248.00)	
Mental Health - state carryover	(3,880.00)	3,880.00	
Partnership	403.53	(403.53)	
Title I	4,420.00	(4,420.00)	
Title I - prior year	(5,560.00)	5,560.00	
Title II Part A	56.00	(56.00)	
Title II Part A - prior year	(4,432.00)	4,432.00	
Vocational Education Carl Perkins	(277.00)	277.00	
	<b>Total Support/Indirect Cost</b>	<b>(27,168.47)</b>	<b>20,046.47</b>
<b>TRANSFERS</b>			
Transfer to Fund 13	58,304.87		
	<b>Total Other Uses</b>	<b>58,304.87</b>	<b>0.00</b>
	<b>Total Change to Expenditures</b>	<b>352,775.47</b>	<b>686,495.71</b>
	<b>Total Impact to Fund Balance</b>	<b>138,647.64</b>	<b>(102,497.78)</b>

**Reserves:**

The Criteria and Standards specify that the level of reserve designated for economic uncertainties for the budget year will be a minimum of 3% of total expenditures and transfers out. In addition, since the District is experiencing declining enrollment, an additional .5% reserve is included in the reserve for designated economic uncertainties. Moreover, Board Policy specifies 8% as a total fund balance minimum.

Following is a table which delineates the current projected unrestricted reserves:

**UNRESTRICTED RESERVES**

Revolving Cash	10,000
TSA Clearing Account	76,856
Designated Economic Uncertainties	1,090,182
Nevada County Special Ed	2,887
Accrued Vacation	88,351
Prior Year Carry Over Sweep	561,047
Mandated Cost Reimbursement	748,912
Forest Reserve	9,169
Safety Credits	24,459
Star Testing	4,910
Verizon Cell Tower	78,374
Facility Use Billing	333,457
<b>TOTAL UNRESTRICTED RESERVES</b>	<b>\$ 3,028,604</b>
<b>Total Expenditures ( Restricted and Unrestricted)</b>	<b>\$ 31,180,804</b>
	<b>% Reserve 9.71%</b>

**Adult Education Fund (#11):**

The State budget crisis has had a dramatic effect on the District's operation of the Adult Education program. The State funding for this program was reduced by 20% beyond the 2007-2008 funding level. The program is focusing exclusively on high school diploma, GED preparation, and programs for English Language Learners. This budget continues to include \$160,000 transfer from the Adult Education Fund to the General Fund. Pursuant to the Local Control Funding Formula, the District is mandated to continue Adult Education operations at a level equal to or greater than the 2012-2013 school year. The mandate is in effect for 2013-2014 and 2014-2015.

**Cafeteria Fund (#13):**

The Cafeteria Fund is currently projected to deficit spend by \$113,840, which is offset by a contribution from the General Fund. This contribution reflects an increase of \$58,305 over the amount estimated at budget adoption. The implementation of a scratch-cooked menu and closed campus at Nevada Union

has added to the deficit. There were one-time expenses associated with these changes that were planned for Federal grant funding. Unfortunately, the grant was not awarded to NJUHSD due to our moderate free/reduced population. Other grant funding is currently being pursued. The Bear River and Nevada Union cafeteria staff members continue to work diligently to reduce expenses and increase revenues.

**Deferred Maintenance Fund (#14):**

The Deferred Maintenance Fund was created to fund state-approved major deferred maintenance within the District. Major repair and replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, interior and exterior painting, asphalt and wall systems, are approved projects.

Previously, the State required districts to contribute ½ of 1% of total (restricted and unrestricted) budgeted expenditures to this fund in order to receive a State match – or \$140,000. The Local Control Funding Formula eliminates the State’s contribution for deferred maintenance. The budget presented, however, continues to provide funding for these vital projects providing a total of \$281,712— representing the previously State-funded grant and the District’s required match. This transfer is optional but highly recommended to keep facilities operational.

The complete five-year deferred maintenance plan has previously been approved by the Board. The ending balance for this fund is predicted to be \$334,439.

**Special Reserve Fund (#17):**

The Special Reserve Fund was established in 1993-94 by the Board of Trustees to accumulate, over a period of school years, funds for other than capital outlay purposes, from other sources including fund balances. In addition, proceeds from the Cash Reserve Program (TRANS) have been deposited with this fund to follow the Board of Trustees direction to attempt to maintain an amount of at least \$250,000 over the state required 3% Designation for Economic Uncertainties (DEU) in the General Fund.

In fiscal year 2013-2014, the Board offered a PARS early retirement incentive through PARS to eligible staff. The annual five-year PARS payment to fund the obligation associated with the incentive is \$243,793 and has been set aside and Board-designated in Fund 17. The Special Reserve Fund ending balance at June 30, 2015, is projected to be \$1,005,784, all of which is designated for PARS payments.

**Special Reserve Fund for Postemployment Benefits (#20):**

This fund was established in 2000/2001 to account for the negotiated retiree health benefit funds for CSEA members. The District negotiated with the union to transfer \$109,000 per year (1998 – 2017) for the purpose of CSEA retiree health insurance. The District contributes this amount in lieu of salary increases for the 1998-99 school year.

The fund is currently projected to end the year with a balance of \$684,090 that is exclusively designated for the payment of eligible classified employee retirement benefits.

**Building Fund – Sale of Bonds (#21):**

In March 2002 the Nevada Union High School District passed a \$15 million General Obligation Bond to fund modernization projects at Silver Springs High School and Nevada Union High School, and new

construction projects at Bear River High School. This fund was set up by the state to account for these funds.

On August 8, 2002, the District issued 50% of the bonds. The net proceeds from this bond issuance were \$7,498,701. On September 21, 2005, the District issued the remaining bonds totaling \$7,501,299.

The modernization project began at the Nevada Union High School campus in July, 2003. Phase I of the project was completed in December 2005. Phase IIA wrapped up in summer 2006; and phase IIB was subsequently completed in summer 2007. The Nevada Union Cafeteria (Phase IIC) opened for students in November, 2008. The new construction projects at Bear River High School including a Performing Arts Theater and Competition Swimming Pool were finished in fall, 2006. The modernization project at the Park Avenue site was essentially concluded in summer 2005. Nevada Union Modernization Phase IID included J Wing and the Don Baggett Theater. These projects were essentially complete in fiscal year 2012-2013.

By law, the District is required to establish a Bond Oversight Committee. The role of the Committee is to inform the public concerning the District's expenditures of revenues received from the sale of the bonds authorized by the voters on March 5, 2002. The committee has completed its work and the bond fund has been closed.

**Capital Facilities Fund (#25):**

The Capital Facilities Fund has reflected the transactions of two separate funds in the past. The Special Building SB 201 Fund (Fund 68) was created in 1978 to provide interim facilities to an overloaded school district. These funds were set aside for reimbursement to the state for a state school construction project. Revenue is no longer collected under Senate Bill 201 and funds have been transferred into the Facility Development Fund.

The Facility Development Fund was established in January of 1987. The requirements for Developer Fee Justification were significantly changed with the passage of new legislation in 1998. Semi-annually, the State Allocation Board approves adjustments to the maximum developer fee rate required by Government Code Section 65995(b)(3). The amount of the adjustment is determined by the change in the Class B-construction index.

**MAXIMUM FEE**

	<u>1994</u>	<u>1996</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2002</u>	<u>2004</u> <sup>1</sup>	<u>2006</u>	<u>2008</u>	<u>2015</u>
Residential	1.72	1.84	1.93	1.93	2.05	2.14	2.24	2.63	2.97	3.36
Commercial / Industrial	0.28	0.3	0.31	0.31	0.33	0.34	0.36	0.42	0.47	0.54

<sup>1</sup> The NJUHSD Board opted to not increase fees in 2004.

Based on the June, 2008, Developer Fee Justification study, the Board of Trustees authorized an increase to both the residential and commercial/industrial fees. The District did not do a study in 2012; the most recent study in 2014 will result in an increased fee in January 2015.

The high school district and elementary school districts serve the same clientele. By agreement the elementary districts share 57% of the residential and commercial/industrial fees; the high school share is 43%.

On May 21, 1997 the State Allocation Board approved construction funding for an addition -- a Library/classroom complex -- to the Bear River High School campus containing 21,339 sq. ft. The State had matching funds for the 50/50 project and the received funding in the amount of \$2,500,000 in Certificates of Participation from Municipal Finance to match the anticipated \$1,798,005 from the State. This 15-year loan will be repaid again through leveraged Developers Fees at a cost of approximately \$240,484 per year is now paid off; the final payment was made in July, 2014!

The bids for the Bear River High School expansion project funded from the 2002 General Obligation Bonds came in over budget. A portion of the Performing Arts Theater and Pool projects has been funded by Developer Fees to cover budget overruns and cleanup of contaminated soil.

The projected fund balance on June 30, 2015, is \$437,707.

#### **County School Facilities Fund (#35):**

A significant portion of the Nevada Union High School modernization projects were funded with State Modernization dollars. The County School Facilities Fund was required to account for these expenditures and has now been closed.

#### **Special Building Fund (#40)**

The Special Building Fund was established to provide funds for capital outlay purposes.

The projected fund balance of \$370,767 is primarily composed of funds collected from the City of Grass Valley Redevelopment Agency. Pursuant to the redevelopment agreement, these funds may only be spent at the Park Avenue School site for capital improvement projects.

#### **Bond, Interest, and Redemption Fund (#51)**

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the March 2002 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payments.

Proceeds from the sale of the bonds were deposited into Fund 21 to be used for the bond projects.

#### **Fiduciary Type Agency Accounts**

Agency accounts include the Student Activity accounts of the individual schools and the Scholarship accounts. These accounts are custodial in nature and do not involve measurement of results of operations. Agency Funds are merely clearing accounts. At any given point in time, agency fund assets are equally offset by related liabilities or by restrictions on use.

**Criteria and Standards**

In accordance with Chapter 1462, Statutes of 1988, the State Board of Education has adopted Criteria and Standards to be used by local educational agencies (LEAs) in developing their budgets and managing subsequent expenditures.

Every school district conducts a review of its budget to ensure its integrity. This review includes, at a minimum, elements that correspond to the state-adopted Criteria and Standards for reviewing budgets. The Superintendent of the District certifies that such a review has been conducted.



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	23,503,970.00	23,503,970.00	4,470,195.22	23,863,125.00	359,155.00	1.5%
2) Federal Revenue		8100-8299	810.00	810.00	0.00	810.00	0.00	0.0%
3) Other State Revenue		8300-8599	612,245.00	612,245.00	7,361.87	781,522.00	169,277.00	27.6%
4) Other Local Revenue		8600-8799	760,427.00	760,427.00	179,055.76	764,440.11	4,013.11	0.5%
5) TOTAL, REVENUES			24,877,452.00	24,877,452.00	4,656,612.85	25,409,897.11		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,660,282.00	10,660,282.00	3,071,355.39	10,573,353.00	86,929.00	0.8%
2) Classified Salaries		2000-2999	2,996,204.00	2,996,204.00	858,333.61	3,044,297.00	(48,093.00)	-1.6%
3) Employee Benefits		3000-3999	4,826,337.00	4,826,337.00	1,468,321.14	4,769,813.60	56,523.40	1.2%
4) Books and Supplies		4000-4999	628,570.00	628,570.00	167,230.94	749,296.19	(120,726.19)	-19.2%
5) Services and Other Operating Expenditures		5000-5999	2,295,002.00	2,295,002.00	855,774.17	2,302,767.28	(7,765.28)	-0.3%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	15,367.78	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,471.00	44,471.00	91,026.00	332,978.00	(288,507.00)	-648.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(133,282.00)	(133,282.00)	0.00	(160,450.47)	27,168.47	-20.4%
9) TOTAL, EXPENDITURES			21,322,584.00	21,322,584.00	6,527,409.03	21,617,054.60		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,554,868.00	3,554,868.00	(1,870,796.18)	3,792,842.51		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	394,630.00	394,630.00	0.00	394,630.00	0.00	0.0%
b) Transfers Out		7600-7629	142,982.00	142,982.00	0.00	201,286.87	(58,304.87)	-40.8%
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	(3,953,751.00)	(3,953,751.00)	0.00	(3,994,773.00)	(41,022.00)	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,702,103.00)	(3,702,103.00)	0.00	(3,801,429.87)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(147,235.00)	(147,235.00)	(1,870,796.18)	(8,587.36)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,155,772.51	3,155,772.51		3,037,191.04	(118,581.47)	-3.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,155,772.51	3,155,772.51		3,037,191.04		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,155,772.51	3,155,772.51		3,037,191.04		
2) Ending Balance, June 30 (E + F1e)			3,008,537.51	3,008,537.51		3,028,803.68		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	76,972.85	76,972.85		76,856.53		
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	1,867,756.66	1,867,756.66		1,851,565.15		
Nevada County Sp Ed Services	0000	9780	2,683.00					
Accrued Vacation	0000	9780	106,543.87					
Forest Reserve	0000	9780	9,169.25					
2011/12 Carryover Sweep	0000	9780	610,939.01					
Mandate Cost One Time - 0600	0000	9780	230,479.51					
Mandate Cost Ongoing - 0601	0000	9780	423,408.00					
Safety Credit - 0640	0000	9780	27,899.00					
Star Testing - 0850	0000	9780	7,094.17					
Verizon Tower - 0905	0000	9780	79,558.49					
Medi-Cal Administrative Act - 0910	0000	9780	1,894.75					
Facility Use Billing - 0998	0000	9780	368,087.61					
Nevada County Sp Ed Services	0000	9780		2,683.00				
Accrued Vacation	0000	9780		106,543.87				
Forest Reserve	0000	9780		9,169.25				
2011/12 Carryover Sweep	0000	9780		610,939.01				
Mandate Cost One Time - 0600	0000	9780		230,479.51				
Mandate Cost Ongoing - 0601	0000	9780		423,408.00				
Safety Credit - 0640	0000	9780		27,899.00				
Star Testing - 0850	0000	9780		7,094.17				
Verizon Tower - 0905	0000	9780		79,558.49				
Medi-Cal Administrative Act - 0910	0000	9780		1,894.75				
Facility Use Billing - 0998	0000	9780		368,087.61				
Nevada County Sp Ed Service	0000	9780				2,887.00		
Accrued Vacation	0000	9780				88,351.25		
Forest Reserve	0000	9780				9,169.25		
2011/12 Carryover Sweep	0000	9780				561,046.84		
Mandate Cost One Time - 0600	0000	9780				325,580.51		
Mandate Cost Ongoing - 0601	0000	9780				423,331.00		
Safety Credit - 0640	0000	9780				24,459.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Star Testing - 0850	0000	9780				4,909.98		
Verizon Tower - 0905	0000	9780				78,373.51		
Facility Use Billing - 0998	0000	9780				333,456.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,053,808.00	1,053,808.00		1,090,182.00		
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)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,402,426.00	7,402,426.00	4,788,840.00	6,498,559.00	(903,867.00)	-12.2%
Education Protection Account State Aid - Current Year		8012	3,511,452.00	3,511,452.00	1,031,943.00	4,127,771.00	616,319.00	17.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	197,142.00	197,142.00	0.00	195,923.00	(1,219.00)	-0.6%
Timber Yield Tax		8022	14,856.00	14,856.00	0.00	19,461.00	4,605.00	31.0%
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	17,909,128.00	17,909,128.00	13,401.04	18,960,754.00	1,051,626.00	5.9%
Unsecured Roll Taxes		8042	371,470.00	371,470.00	95.13	373,130.00	1,660.00	0.4%
Prior Years' Taxes		8043	5,653.00	5,653.00	0.00	7,754.00	2,101.00	37.2%
Supplemental Taxes		8044	182,942.00	182,942.00	127.05	229,049.00	46,107.00	25.2%
Education Revenue Augmentation Fund (ERAF)		8045	927,574.00	927,574.00	0.00	933,219.00	5,645.00	0.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	64,663.00	64,663.00	0.00	111,430.00	46,767.00	72.3%
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>30,587,306.00</b>	<b>30,587,306.00</b>	<b>5,834,406.22</b>	<b>31,457,050.00</b>	<b>869,744.00</b>	<b>2.8%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(297,749.00)	(297,749.00)	0.00	(297,749.00)	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	(6,785,587.00)	(6,785,587.00)	(1,364,211.00)	(7,296,176.00)	(510,589.00)	7.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>23,503,970.00</b>	<b>23,503,970.00</b>	<b>4,470,195.22</b>	<b>23,863,125.00</b>	<b>359,155.00</b>	<b>1.5%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	810.00	810.00	0.00	810.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>810.00</b>	<b>810.00</b>	<b>0.00</b>	<b>810.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	163,236.00	163,236.00	0.00	358,260.00	195,024.00	119.5%
Lottery - Unrestricted and Instructional Materials		8560	440,118.00	440,118.00	7,361.87	414,146.00	(25,972.00)	-5.9%
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	8,891.00	8,891.00	0.00	9,116.00	225.00	2.5%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>612,245.00</b>	<b>612,245.00</b>	<b>7,361.87</b>	<b>781,522.00</b>	<b>169,277.00</b>	<b>27.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	250,563.00	250,563.00	93,382.90	285,772.80	35,209.80	14.1%
Interest		8660	27,500.00	27,500.00	4,554.64	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	482,364.00	482,364.00	81,118.22	451,167.31	(31,196.69)	-6.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>760,427.00</b>	<b>760,427.00</b>	<b>179,055.76</b>	<b>764,440.11</b>	<b>4,013.11</b>	<b>0.5%</b>
<b>TOTAL, REVENUES</b>			<b>24,877,452.00</b>	<b>24,877,452.00</b>	<b>4,656,612.85</b>	<b>25,409,897.11</b>	<b>532,445.11</b>	<b>2.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	8,336,442.00	8,336,442.00	2,370,082.49	8,278,948.00	57,494.00	0.7%
Certificated Pupil Support Salaries		1200	894,450.00	894,450.00	270,594.73	877,206.00	17,244.00	1.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,174,458.00	1,174,458.00	365,135.62	1,162,267.00	12,191.00	1.0%
Other Certificated Salaries		1900	254,932.00	254,932.00	65,542.55	254,932.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,660,282.00</b>	<b>10,660,282.00</b>	<b>3,071,355.39</b>	<b>10,573,353.00</b>	<b>86,929.00</b>	<b>0.8%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	279,410.00	279,410.00	26,289.21	285,120.00	(5,710.00)	-2.0%
Classified Support Salaries		2200	605,994.00	605,994.00	186,504.46	612,501.00	(6,507.00)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	366,158.00	366,158.00	119,653.85	366,158.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,559,173.00	1,559,173.00	482,068.00	1,590,448.00	(31,275.00)	-2.0%
Other Classified Salaries		2900	185,469.00	185,469.00	43,818.09	190,070.00	(4,601.00)	-2.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,996,204.00</b>	<b>2,996,204.00</b>	<b>858,333.61</b>	<b>3,044,297.00</b>	<b>(48,093.00)</b>	<b>-1.6%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,041,569.00	1,041,569.00	270,359.85	1,040,483.00	1,086.00	0.1%
PERS		3201-3202	460,628.00	460,628.00	132,101.25	464,380.00	(3,752.00)	-0.8%
OASDI/Medicare/Alternative		3301-3302	350,793.00	350,793.00	98,515.90	356,675.00	(5,882.00)	-1.7%
Health and Welfare Benefits		3401-3402	1,910,781.00	1,910,781.00	550,608.17	1,844,358.00	66,423.00	3.5%
Unemployment Insurance		3501-3502	16,292.00	16,292.00	1,966.39	16,279.00	13.00	0.1%
Workers' Compensation		3601-3602	226,440.00	226,440.00	66,017.43	225,782.60	657.40	0.3%
OPEB, Allocated		3701-3702	346,461.00	346,461.00	114,806.18	359,605.00	(13,144.00)	-3.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	473,373.00	473,373.00	233,945.97	462,251.00	11,122.00	2.3%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,826,337.00</b>	<b>4,826,337.00</b>	<b>1,468,321.14</b>	<b>4,769,813.60</b>	<b>56,523.40</b>	<b>1.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	2,677.29	0.00	0.00	0.0%
Books and Other Reference Materials		4200	825.00	825.00	1,025.15	825.00	0.00	0.0%
Materials and Supplies		4300	625,099.00	625,099.00	148,736.60	745,825.19	(120,726.19)	-19.3%
Noncapitalized Equipment		4400	2,646.00	2,646.00	14,791.90	2,646.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>628,570.00</b>	<b>628,570.00</b>	<b>167,230.94</b>	<b>749,296.19</b>	<b>(120,726.19)</b>	<b>-19.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	45,209.00	45,209.00	51,624.72	45,209.00	0.00	0.0%
Dues and Memberships		5300	14,732.00	14,732.00	16,162.57	14,732.00	0.00	0.0%
Insurance		5400-5450	220,054.00	220,054.00	50,704.91	220,054.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,045,962.00	1,045,962.00	308,445.74	1,045,962.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	228,220.00	228,220.00	144,094.81	221,220.00	7,000.00	3.1%
Transfers of Direct Costs		5710	0.00	0.00	(520.16)	(6,249.72)	6,249.72	New
Transfers of Direct Costs - Interfund		5750	0.00	0.00	(44.12)	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	662,065.00	662,065.00	253,313.18	676,030.00	(13,965.00)	-2.1%
Communications		5900	78,760.00	78,760.00	31,992.52	85,810.00	(7,050.00)	-9.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,295,002.00</b>	<b>2,295,002.00</b>	<b>855,774.17</b>	<b>2,302,767.28</b>	<b>(7,765.28)</b>	<b>-0.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	15,367.78	0.00	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>15,367.78</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	8,268.00	8,268.00	0.00	8,268.00	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	30,422.00	30,422.00	91,026.00	318,929.00	(288,507.00)	-948.3%
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	5,781.00	5,781.00	0.00	5,781.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>44,471.00</b>	<b>44,471.00</b>	<b>91,026.00</b>	<b>332,978.00</b>	<b>(288,507.00)</b>	<b>-648.8%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(90,535.00)	(90,535.00)	0.00	(110,581.47)	20,046.47	-22.1%
Transfers of Indirect Costs - Interfund		7350	(42,747.00)	(42,747.00)	0.00	(49,869.00)	7,122.00	-16.7%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(133,282.00)</b>	<b>(133,282.00)</b>	<b>0.00</b>	<b>(160,450.47)</b>	<b>27,168.47</b>	<b>-20.4%</b>
<b>TOTAL, EXPENDITURES</b>			<b>21,322,584.00</b>	<b>21,322,584.00</b>	<b>6,527,409.03</b>	<b>21,617,054.60</b>	<b>(294,470.60)</b>	<b>-1.4%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	150,837.00	150,837.00	0.00	150,837.00	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	243,793.00	243,793.00	0.00	243,793.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>394,630.00</b>	<b>394,630.00</b>	<b>0.00</b>	<b>394,630.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,000.00	5,000.00	0.00	5,000.00	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	55,535.00	55,535.00	0.00	113,839.87	(58,304.87)	-105.0%
Other Authorized Interfund Transfers Out		7619	82,447.00	82,447.00	0.00	82,447.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>142,982.00</b>	<b>142,982.00</b>	<b>0.00</b>	<b>201,286.87</b>	<b>(58,304.87)</b>	<b>-40.8%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(3,953,751.00)	(3,953,751.00)	0.00	(3,994,773.00)	(41,022.00)	1.0%
Contributions from Restricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(3,953,751.00)</b>	<b>(3,953,751.00)</b>	<b>0.00</b>	<b>(3,994,773.00)</b>	<b>(41,022.00)</b>	<b>1.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			<b>(3,702,103.00)</b>	<b>(3,702,103.00)</b>	<b>0.00</b>	<b>(3,801,429.87)</b>	<b>(99,326.87)</b>	<b>2.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,448,967.00	1,448,967.00	151,612.94	1,576,651.84	127,684.84	8.8%
3) Other State Revenue		8300-8599	413,162.00	413,162.00	144,135.38	614,265.62	201,103.62	48.7%
4) Other Local Revenue		8600-8799	2,178,597.00	2,178,597.00	488,168.00	2,392,784.47	214,187.47	9.8%
5) TOTAL, REVENUES			4,040,726.00	4,040,726.00	783,916.32	4,583,701.93		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,314,296.00	2,314,296.00	697,579.46	2,409,515.00	(95,219.00)	-4.1%
2) Classified Salaries		2000-2999	1,785,305.00	1,785,305.00	444,920.98	1,694,699.00	90,606.00	5.1%
3) Employee Benefits		3000-3999	1,480,651.00	1,480,651.00	396,661.86	1,467,405.78	13,245.22	0.9%
4) Books and Supplies		4000-4999	970,463.00	970,463.00	208,763.69	1,012,073.17	(41,610.17)	-4.3%
5) Services and Other Operating Expenditures		5000-5999	1,841,374.00	1,841,374.00	488,886.11	2,399,615.29	(558,241.29)	-30.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	75,230.00	(75,230.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	90,535.00	90,535.00	0.00	110,581.47	(20,046.47)	-22.1%
9) TOTAL, EXPENDITURES			8,482,624.00	8,482,624.00	2,236,812.10	9,169,119.71		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,441,898.00)	(4,441,898.00)	(1,452,895.78)	(4,585,417.78)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,607.00	160,607.00	0.00	160,607.00	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	3,953,751.00	3,953,751.00	0.00	3,994,773.00	41,022.00	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			3,793,144.00	3,793,144.00	0.00	3,834,166.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(648,754.00)	(648,754.00)	(1,452,895.78)	(751,251.78)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	681,673.03	681,673.03		844,447.71	162,774.68	23.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			681,673.03	681,673.03		844,447.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			681,673.03	681,673.03		844,447.71		
2) Ending Balance, June 30. (E + F1e)			32,919.03	32,919.03		93,195.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			32,919.03	32,919.03		93,195.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	738,483.00	738,483.00	0.00	738,483.00	0.00	0.0%
Special Education Discretionary Grants		8182	69,361.00	69,361.00	0.00	68,774.00	(2,587.00)	-3.7%
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	355,839.00	355,839.00	93,330.34	419,743.34	63,904.34	18.0%
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	87,909.00	87,909.00	54,354.78	141,782.78	53,873.78	61.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	62,123.00	62,123.00	0.00	67,931.00	5,808.00	9.3%
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	135,252.00	135,252.00	3,927.82	141,937.72	6,685.72	4.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,448,967.00</b>	<b>1,448,967.00</b>	<b>151,612.94</b>	<b>1,576,651.84</b>	<b>127,684.84</b>	<b>8.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	108,917.00	108,917.00	12,799.30	120,852.00	11,935.00	11.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	11,717.08	11,717.08	11,717.08	New
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	304,245.00	304,245.00	119,619.00	481,696.54	177,451.54	58.3%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>413,162.00</b>	<b>413,162.00</b>	<b>144,135.38</b>	<b>614,265.62</b>	<b>201,103.62</b>	<b>48.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustmt		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	46,760.00	46,760.00	0.00	429,875.47	383,115.47	819.3%
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	2,131,837.00	2,131,837.00	488,168.00	1,962,909.00	(168,928.00)	-7.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,178,597.00</b>	<b>2,178,597.00</b>	<b>488,168.00</b>	<b>2,392,784.47</b>	<b>214,187.47</b>	<b>9.8%</b>
<b>TOTAL, REVENUES</b>			<b>4,040,726.00</b>	<b>4,040,726.00</b>	<b>783,916.32</b>	<b>4,583,701.93</b>	<b>542,975.93</b>	<b>13.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,761,399.00	1,761,399.00	528,105.23	1,847,593.00	(86,194.00)	-4.9%
Certificated Pupil Support Salaries		1200	226,815.00	226,815.00	60,687.07	201,814.00	25,001.00	11.0%
Certificated Supervisors' and Administrators' Salaries		1300	162,533.00	162,533.00	54,270.76	196,559.00	(34,026.00)	-20.9%
Other Certificated Salaries		1900	163,549.00	163,549.00	54,516.40	163,549.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,314,296.00</b>	<b>2,314,296.00</b>	<b>697,579.46</b>	<b>2,409,515.00</b>	<b>(95,219.00)</b>	<b>-4.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,236,470.00	1,236,470.00	270,373.02	1,178,691.00	57,779.00	4.7%
Classified Support Salaries		2200	391,561.00	391,561.00	124,027.88	335,582.00	55,979.00	14.3%
Classified Supervisors' and Administrators' Salaries		2300	91,186.00	91,186.00	30,279.32	91,186.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	65,632.00	65,632.00	18,986.01	65,632.00	0.00	0.0%
Other Classified Salaries		2900	456.00	456.00	1,254.75	23,608.00	(23,152.00)	-5077.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,785,305.00</b>	<b>1,785,305.00</b>	<b>444,920.98</b>	<b>1,694,699.00</b>	<b>90,606.00</b>	<b>5.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	218,085.00	218,085.00	61,563.34	224,187.00	(6,102.00)	-2.8%
PERS		3201-3202	313,799.00	313,799.00	75,507.74	302,269.00	11,530.00	3.7%
OASDI/Medicare/Alternative		3301-3302	171,964.00	171,964.00	39,750.51	166,092.00	5,872.00	3.4%
Health and Welfare Benefits		3401-3402	705,877.00	705,877.00	179,137.95	683,107.78	22,769.22	3.2%
Unemployment Insurance		3501-3502	2,054.00	2,054.00	570.44	2,039.00	15.00	0.7%
Workers' Compensation		3601-3602	68,872.00	68,872.00	19,164.24	68,743.00	129.00	0.2%
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	20,967.64	20,968.00	(20,968.00)	New
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,480,651.00</b>	<b>1,480,651.00</b>	<b>396,661.86</b>	<b>1,467,405.78</b>	<b>13,245.22</b>	<b>0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	343,663.00	343,663.00	57,093.20	291,994.00	51,669.00	15.0%
Books and Other Reference Materials		4200	0.00	0.00	255.79	0.00	0.00	0.0%
Materials and Supplies		4300	626,800.00	626,800.00	132,409.12	713,577.17	(86,777.17)	-13.8%
Noncapitalized Equipment		4400	0.00	0.00	19,005.58	6,502.00	(6,502.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>970,463.00</b>	<b>970,463.00</b>	<b>208,763.69</b>	<b>1,012,073.17</b>	<b>(41,610.17)</b>	<b>-4.3%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	113,940.00	113,940.00	16,465.34	229,704.00	(115,764.00)	-101.6%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	4,800.00	4,800.00	0.00	4,800.00	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	169,146.00	169,146.00	122,707.76	255,855.00	(86,709.00)	-51.3%
Transfers of Direct Costs		5710	0.00	0.00	520.16	6,249.72	(6,249.72)	New
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	1,551,148.00	1,551,148.00	346,495.08	1,900,416.57	(349,268.57)	-22.5%
Communications		5900	2,340.00	2,340.00	2,697.77	2,590.00	(250.00)	-10.7%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,841,374.00</b>	<b>1,841,374.00</b>	<b>488,886.11</b>	<b>2,399,615.29</b>	<b>(558,241.29)</b>	<b>-30.3%</b>

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<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	75,230.00	(75,230.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,230.00</b>	<b>(75,230.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	90,535.00	90,535.00	0.00	110,581.47	(20,046.47)	-22.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>90,535.00</b>	<b>90,535.00</b>	<b>0.00</b>	<b>110,581.47</b>	<b>(20,046.47)</b>	<b>-22.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,482,624.00</b>	<b>8,482,624.00</b>	<b>2,236,812.10</b>	<b>9,169,119.71</b>	<b>(686,495.71)</b>	<b>-8.1%</b>



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<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	160,607.00	160,607.00	0.00	160,607.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>160,607.00</b>	<b>160,607.00</b>	<b>0.00</b>	<b>160,607.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	3,953,751.00	3,953,751.00	0.00	3,994,773.00	41,022.00	1.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>3,953,751.00</b>	<b>3,953,751.00</b>	<b>0.00</b>	<b>3,994,773.00</b>	<b>41,022.00</b>	<b>1.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>3,793,144.00</b>	<b>3,793,144.00</b>	<b>0.00</b>	<b>3,834,166.00</b>	<b>(41,022.00)</b>	<b>1.1%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCOFF Sources		8010-8099	23,503,970.00	23,503,970.00	4,470,195.22	23,863,125.00	359,155.00	1.5%
2) Federal Revenue		8100-8299	1,449,777.00	1,449,777.00	151,612.94	1,577,461.84	127,684.84	8.8%
3) Other State Revenue		8300-8599	1,025,407.00	1,025,407.00	151,497.25	1,395,787.62	370,380.62	36.1%
4) Other Local Revenue		8600-8799	2,939,024.00	2,939,024.00	667,223.76	3,157,224.58	218,200.58	7.4%
5) TOTAL, REVENUES			28,918,178.00	28,918,178.00	5,440,529.17	29,993,599.04		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	12,974,578.00	12,974,578.00	3,768,934.85	12,982,868.00	(8,290.00)	-0.1%
2) Classified Salaries		2000-2999	4,781,509.00	4,781,509.00	1,303,254.59	4,738,996.00	42,513.00	0.9%
3) Employee Benefits		3000-3999	6,306,988.00	6,306,988.00	1,864,983.00	6,237,219.38	69,768.62	1.1%
4) Books and Supplies		4000-4999	1,599,033.00	1,599,033.00	375,994.63	1,761,369.36	(162,336.36)	-10.2%
5) Services and Other Operating Expenditures		5000-5999	4,136,376.00	4,136,376.00	1,344,660.28	4,702,382.57	(566,006.57)	-13.7%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	15,367.78	80,230.00	(75,230.00)	-1504.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	44,471.00	44,471.00	91,026.00	332,978.00	(288,507.00)	-648.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(42,747.00)	(42,747.00)	0.00	(49,869.00)	7,122.00	-16.7%
9) TOTAL, EXPENDITURES			29,805,208.00	29,805,208.00	8,764,221.13	30,786,174.31		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(887,030.00)	(887,030.00)	(3,323,691.96)	(792,575.27)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	394,630.00	394,630.00	0.00	394,630.00	0.00	0.0%
b) Transfers Out		7600-7629	303,589.00	303,589.00	0.00	361,893.87	(58,304.87)	-19.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			91,041.00	91,041.00	0.00	32,736.13		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(795,989.00)	(795,989.00)	(3,323,691.96)	(759,839.14)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,837,445.54	3,837,445.54		3,881,638.75	44,193.21	1.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,837,445.54	3,837,445.54		3,881,638.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,837,445.54	3,837,445.54		3,881,638.75		
2) Ending Balance, June 30 (E + F1e)			3,041,456.54	3,041,456.54		3,121,799.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	76,972.85	76,972.85		76,856.53		
b) Restricted		9740	32,919.03	32,919.03		93,195.93		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,867,756.66	1,867,756.66		1,851,565.15		
Nevada County Sp Ed Services	0000	9780	2,683.00					
Accrued Vacation	0000	9780	106,543.87					
Forest Reserve	0000	9780	9,169.25					
2011/12 Carryover Sweep	0000	9780	610,939.01					
Mandate Cost One Time - 0600	0000	9780	230,479.51					
Mandate Cost Ongoing - 0601	0000	9780	423,408.00					
Safety Credit - 0640	0000	9780	27,899.00					
Star Testing - 0850	0000	9780	7,094.17					
Verizon Tower - 0905	0000	9780	79,558.49					
Medi-Cal Administrative Act - 0910	0000	9780	1,894.75					
Facility Use Billing - 0998	0000	9780	368,087.61					
Nevada County Sp Ed Services	0000	9780		2,683.00				
Accrued Vacation	0000	9780		106,543.87				
Forest Reserve	0000	9780		9,169.25				
2011/12 Carryover Sweep	0000	9780		610,939.01				
Mandate Cost One Time - 0600	0000	9780		230,479.51				
Mandate Cost Ongoing - 0601	0000	9780		423,408.00				
Safety Credit - 0640	0000	9780		27,899.00				
Star Testing - 0850	0000	9780		7,094.17				
Verizon Tower - 0905	0000	9780		79,558.49				
Medi-Cal Administrative Act - 0910	0000	9780		1,894.75				
Facility Use Billing - 0998	0000	9780		368,087.61				
Nevada County Sp Ed Service	0000	9780				2,887.00		
Accrued Vacation	0000	9780				68,351.25		
Forest Reserve	0000	9780				9,169.25		
2011/12 Carryover Sweep	0000	9780				561,046.84		
Mandate Cost One Time - 0600	0000	9780				325,580.51		
Mandate Cost Ongoing - 0601	0000	9780				423,331.00		
Safety Credit - 0640	0000	9780				24,459.00		

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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Star Testing - 0850	0000	9780				4,909.98		
Verizon Tower - 0905	0000	9780				78,373.51		
Facility Use Billing - 0998	0000	9780				333,456.81		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,053,808.00	1,053,808.00		1,090,182.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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General Fund  
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	7,402,426.00	7,402,426.00	4,788,840.00	6,498,559.00	(903,867.00)	-12.2%
Education Protection Account State Aid - Current Year		8012	3,511,452.00	3,511,452.00	1,031,943.00	4,127,771.00	616,319.00	17.6%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	197,142.00	197,142.00	0.00	195,923.00	(1,219.00)	-0.6%
Timber Yield Tax		8022	14,856.00	14,856.00	0.00	19,461.00	4,605.00	31.0%
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	17,909,128.00	17,909,128.00	13,401.04	18,960,754.00	1,051,626.00	5.9%
Unsecured Roll Taxes		8042	371,470.00	371,470.00	95.13	373,130.00	1,660.00	0.4%
Prior Years' Taxes		8043	5,653.00	5,653.00	0.00	7,754.00	2,101.00	37.2%
Supplemental Taxes		8044	182,942.00	182,942.00	127.05	229,049.00	46,107.00	25.2%
Education Revenue Augmentation Fund (ERAF)		8045	927,574.00	927,574.00	0.00	933,219.00	5,645.00	0.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	64,663.00	64,663.00	0.00	111,430.00	46,767.00	72.3%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF Sources</b>			<b>30,587,306.00</b>	<b>30,587,306.00</b>	<b>5,834,406.22</b>	<b>31,457,050.00</b>	<b>869,744.00</b>	<b>2.8%</b>
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	(297,749.00)	(297,749.00)	0.00	(297,749.00)	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	(6,785,587.00)	(6,785,587.00)	(1,364,211.00)	(7,296,176.00)	(510,589.00)	7.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>23,503,970.00</b>	<b>23,503,970.00</b>	<b>4,470,195.22</b>	<b>23,863,125.00</b>	<b>359,155.00</b>	<b>1.5%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	738,483.00	738,483.00	0.00	738,483.00	0.00	0.0%
Special Education Discretionary Grants		8182	69,361.00	69,361.00	0.00	66,774.00	(2,587.00)	-3.7%
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	355,839.00	355,839.00	93,330.34	419,743.34	63,904.34	18.0%
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	87,909.00	87,909.00	54,354.78	141,782.78	53,873.78	61.3%

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NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	62,123.00	62,123.00	0.00	67,931.00	5,808.00	9.3%
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	136,062.00	136,062.00	3,927.82	142,747.72	6,685.72	4.9%
<b>TOTAL, FEDERAL REVENUE</b>			<b>1,449,777.00</b>	<b>1,449,777.00</b>	<b>151,612.94</b>	<b>1,577,461.84</b>	<b>127,684.84</b>	<b>8.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	163,236.00	163,236.00	0.00	358,260.00	195,024.00	119.5%
Lottery - Unrestricted and Instructional Materials		8560	549,035.00	549,035.00	20,161.17	534,998.00	(14,037.00)	-2.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	11,717.08	11,717.08	11,717.08	New
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	313,136.00	313,136.00	119,619.00	490,812.54	177,676.54	56.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>1,025,407.00</b>	<b>1,025,407.00</b>	<b>151,497.25</b>	<b>1,395,787.62</b>	<b>370,380.62</b>	<b>36.1%</b>

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<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	250,563.00	250,563.00	93,382.90	285,772.80	35,209.80	14.1%
Interest		8660	27,500.00	27,500.00	4,554.64	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.0%
All Other Local Revenue		8699	529,124.00	529,124.00	81,118.22	881,042.78	351,918.78	66.5%
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	2,131,837.00	2,131,837.00	488,168.00	1,962,909.00	(168,928.00)	-7.9%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,939,024.00</b>	<b>2,939,024.00</b>	<b>667,223.76</b>	<b>3,157,224.58</b>	<b>218,200.58</b>	<b>7.4%</b>
<b>TOTAL, REVENUES</b>			<b>28,918,178.00</b>	<b>28,918,178.00</b>	<b>5,440,529.17</b>	<b>29,993,599.04</b>	<b>1,075,421.04</b>	<b>3.7%</b>

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
6300	Lottery: Instructional Materials	50,592.53
7810	Other Restricted State	41,168.60
9010	Other Restricted Local	1,434.80
Total, Restricted Balance		<u>93,195.93</u>



2014-15 First Interim  
Adult Education Fund  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	156,893.00	156,893.00	0.00	156,893.00	0.00	0.0%
2) Federal Revenue		8100-8299	65,968.00	65,968.00	0.00	71,744.00	5,776.00	8.8%
3) Other State Revenue		8300-8599	14,864.00	14,864.00	1,836.00	13,875.00	(989.00)	-6.7%
4) Other Local Revenue		8600-8799	57,607.00	57,607.00	385.81	57,607.00	0.00	0.0%
5) TOTAL REVENUES			295,332.00	295,332.00	2,021.81	300,119.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	109,467.00	109,467.00	20,443.69	115,288.00	(5,821.00)	-5.3%
2) Classified Salaries		2000-2999	48,420.00	48,420.00	11,787.62	48,346.00	2,074.00	4.3%
3) Employee Benefits		3000-3999	31,291.00	31,291.00	7,692.02	31,623.00	(332.00)	-1.1%
4) Books and Supplies		4000-4999	29,970.00	29,970.00	963.35	28,108.95	1,863.05	6.2%
5) Services and Other Operating Expenditures		5000-5999	37,052.00	37,052.00	7,356.46	40,598.00	(3,546.00)	-9.6%
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	11,313.00	11,313.00	0.00	11,671.00	(358.00)	-3.2%
9) TOTAL EXPENDITURES			267,513.00	267,513.00	46,243.14	273,632.95		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			27,819.00	27,819.00	(46,221.33)	26,486.05		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	796.00	796.00	0.00	796.00	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			(796.00)	(796.00)	0.00	(796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			27,023.00	27,023.00	(46,221.33)	25,690.05		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,554.21	22,554.21		29,194.17	6,639.96	29.4%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			22,554.21	22,554.21		29,194.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,554.21	22,554.21		29,194.17		
2) Ending Balance, June 30 (E + F1e)			49,577.21	49,577.21		54,884.22		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned								
Other Assignments		9780	49,577.21	49,577.21		54,884.22		
Adult Education Program	0000	9780	49,577.21					
Adult Education Program	0000	9780		49,577.21				
Adult Education Program	0000	9780				54,884.22		
Adult Education Program	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	156,893.00	156,893.00	0.00	156,893.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>156,893.00</b>	<b>156,893.00</b>	<b>0.00</b>	<b>156,893.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	65,968.00	65,968.00	0.00	71,744.00	5,776.00	8.8%
<b>TOTAL, FEDERAL REVENUE</b>			<b>65,968.00</b>	<b>65,968.00</b>	<b>0.00</b>	<b>71,744.00</b>	<b>5,776.00</b>	<b>8.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	3,714.00	3,714.00	1,836.00	2,725.00	(989.00)	-26.6%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	11,150.00	11,150.00	0.00	11,150.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>14,864.00</b>	<b>14,864.00</b>	<b>1,836.00</b>	<b>13,875.00</b>	<b>(989.00)</b>	<b>-6.7%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	283.81	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	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%
Other Local Revenue								
All Other Local Revenue		8699	56,107.00	56,107.00	102.00	56,107.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>57,607.00</b>	<b>57,607.00</b>	<b>385.81</b>	<b>57,607.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>295,332.00</b>	<b>295,332.00</b>	<b>2,021.81</b>	<b>300,119.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	105,267.00	106,267.00	20,443.69	112,088.00	(5,821.00)	-5.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	3,200.00	3,200.00	0.00	3,200.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>109,467.00</b>	<b>109,467.00</b>	<b>20,443.69</b>	<b>115,288.00</b>	<b>(5,821.00)</b>	<b>-5.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,778.00	7,778.00	1,108.88	7,778.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	26,672.00	26,672.00	8,387.27	24,598.00	2,074.00	7.8%
Other Classified Salaries		2900	13,970.00	13,970.00	2,311.47	13,970.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>48,420.00</b>	<b>48,420.00</b>	<b>11,787.62</b>	<b>46,346.00</b>	<b>2,074.00</b>	<b>4.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,079.00	9,079.00	1,801.35	9,514.00	(435.00)	-4.8%
PERS		3201-3202	3,365.00	3,365.00	1,012.28	2,946.00	419.00	12.5%
OASDI/Medicare/Alternative		3301-3302	5,303.00	5,303.00	1,180.43	5,158.00	145.00	2.7%
Health and Welfare Benefits		3401-3402	10,794.00	10,794.00	3,140.36	11,187.00	(403.00)	-3.7%
Unemployment Insurance		3501-3502	84.00	84.00	16.13	90.00	(6.00)	-7.1%
Workers' Compensation		3601-3602	2,668.00	2,666.00	541.47	2,718.00	(52.00)	-2.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>31,291.00</b>	<b>31,291.00</b>	<b>7,692.02</b>	<b>31,623.00</b>	<b>(332.00)</b>	<b>-1.1%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	500.00	500.00	(500.00)	New
Materials and Supplies		4300	29,970.00	29,970.00	483.35	27,606.95	2,363.05	7.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>29,970.00</b>	<b>29,970.00</b>	<b>963.35</b>	<b>28,106.95</b>	<b>1,863.05</b>	<b>6.2%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,450.00	1,450.00	631.35	1,550.00	(100.00)	-6.9%
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	11,754.00	11,754.00	1,447.81	12,004.00	(250.00)	-2.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	6,200.00	6,200.00	4,770.00	9,470.00	(3,270.00)	-52.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,548.00	15,548.00	316.99	15,474.00	74.00	0.5%
Communications		5900	2,100.00	2,100.00	190.31	2,100.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>37,052.00</b>	<b>37,052.00</b>	<b>7,356.46</b>	<b>40,598.00</b>	<b>(3,546.00)</b>	<b>-9.6%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Tuition</b>								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	11,313.00	11,313.00	0.00	11,671.00	(358.00)	-3.2%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>11,313.00</b>	<b>11,313.00</b>	<b>0.00</b>	<b>11,671.00</b>	<b>(358.00)</b>	<b>-3.2%</b>
<b>TOTAL EXPENDITURES</b>			<b>267,513.00</b>	<b>267,513.00</b>	<b>48,243.14</b>	<b>273,632.95</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	796.00	796.00	0.00	796.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			796.00	796.00	0.00	796.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(796.00)	(796.00)	0.00	(796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	306,900.00	306,900.00	59,744.94	345,200.00	38,300.00	12.5%
3) Other State Revenue		8300-8599	25,100.00	25,100.00	4,690.70	27,300.00	2,200.00	8.8%
4) Other Local Revenue		8600-8799	216,100.00	216,100.00	51,816.98	234,255.00	18,155.00	8.4%
5) TOTAL REVENUES			548,100.00	548,100.00	116,252.62	606,755.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	263,530.00	263,530.00	74,629.62	281,960.00	(18,430.00)	-7.0%
3) Employee Benefits		3000-3999	91,071.00	91,071.00	22,113.74	90,795.00	366.00	-0.4%
4) Books and Supplies		4000-4999	188,473.00	188,473.00	89,029.75	284,874.00	(98,401.00)	-51.1%
5) Services and Other Operating Expenditures		5000-5999	14,907.00	14,907.00	4,947.08	28,283.00	(13,376.00)	-89.7%
6) Capital Outlay		6000-6999	0.00	0.00	6,618.92	6,619.00	(6,619.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	31,434.00	31,434.00	0.00	38,198.00	(6,764.00)	-21.5%
9) TOTAL EXPENDITURES			589,415.00	589,415.00	197,339.11	730,639.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(41,315.00)	(41,315.00)	(81,086.49)	(123,884.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	55,535.00	55,535.00	0.00	113,839.87	58,304.87	105.0%
b) Transfers Out		7600-7629	6,006.00	6,006.00	0.00	6,006.00	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			49,529.00	49,529.00	0.00	107,833.87		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8,214.00	8,214.00	(81,086.49)	(16,050.13)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,802.74	9,802.74		23,521.33	13,718.59	139.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,802.74	9,802.74		23,521.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,802.74	9,802.74		23,521.33		
2) Ending Balance, June 30 (E + F1e)			18,016.74	18,016.74		7,471.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,200.00	1,200.00		1,200.00		
Stores		9712	6,203.74	6,203.74		6,271.20		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			10,613.00	10,613.00		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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	306,900.00	306,900.00	59,744.94	345,200.00	38,300.00	12.5%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>306,900.00</b>	<b>306,900.00</b>	<b>59,744.94</b>	<b>345,200.00</b>	<b>38,300.00</b>	<b>12.5%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	25,100.00	25,100.00	4,690.70	27,300.00	2,200.00	8.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>25,100.00</b>	<b>25,100.00</b>	<b>4,690.70</b>	<b>27,300.00</b>	<b>2,200.00</b>	<b>8.8%</b>
<b>OTHER LOCAL REVENUE</b>								
<b>Sales</b>								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	203,150.00	203,150.00	51,189.14	221,305.00	18,155.00	8.9%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	450.00	450.00	100.06	450.00	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%
<b>Fees and Contracts</b>								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	12,500.00	12,500.00	527.78	12,500.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>216,100.00</b>	<b>216,100.00</b>	<b>51,816.98</b>	<b>234,255.00</b>	<b>18,155.00</b>	<b>8.4%</b>
<b>TOTAL REVENUES</b>			<b>548,100.00</b>	<b>548,100.00</b>	<b>116,252.62</b>	<b>606,755.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>-0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	194,158.00	194,158.00	51,898.62	209,138.00	(14,980.00)	-7.7%
Classified Supervisors' and Administrators' Salaries		2300	69,372.00	69,372.00	22,733.00	72,822.00	(3,450.00)	-5.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>263,530.00</b>	<b>263,530.00</b>	<b>74,629.62</b>	<b>281,960.00</b>	<b>(18,430.00)</b>	<b>-7.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	29,802.00	29,802.00	7,589.02	35,151.00	(5,349.00)	-17.9%
OASDI/Medicare/Alternative		3301-3302	20,160.00	20,160.00	4,997.40	21,575.00	(1,415.00)	-7.0%
Health and Welfare Benefits		3401-3402	36,550.00	36,550.00	8,256.24	29,099.00	7,451.00	20.4%
Unemployment Insurance		3501-3502	132.00	132.00	37.31	142.00	(10.00)	-7.6%
Workers' Compensation		3601-3602	4,427.00	4,427.00	1,253.77	4,738.00	(311.00)	-7.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>91,071.00</b>	<b>91,071.00</b>	<b>22,113.74</b>	<b>90,705.00</b>	<b>366.00</b>	<b>0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,830.00	20,830.00	25,412.89	46,874.00	(26,044.00)	-125.0%
Noncapitalized Equipment		4400	0.00	0.00	4,297.44	12,000.00	(12,000.00)	New
Food		4700	167,843.00	167,843.00	59,319.42	226,000.00	(58,357.00)	-34.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>188,473.00</b>	<b>188,473.00</b>	<b>89,029.75</b>	<b>284,874.00</b>	<b>(96,401.00)</b>	<b>-51.1%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	687.72	800.00	(500.00)	-166.7%
Dues and Memberships		5300	50.00	50.00	0.00	50.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,983.00	8,983.00	2,093.82	8,983.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,554.00	1,554.00	0.00	1,554.00	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	44.12	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,840.00	3,840.00	2,141.42	16,896.00	(13,056.00)	-340.0%
Communications		5900	180.00	180.00	0.00	0.00	180.00	190.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>14,907.00</b>	<b>14,907.00</b>	<b>4,947.08</b>	<b>28,283.00</b>	<b>(13,376.00)</b>	<b>-89.7%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	6,618.92	6,619.00	(6,619.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>6,618.92</b>	<b>6,619.00</b>	<b>(6,619.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	31,434.00	31,434.00	0.00	38,198.00	(6,764.00)	-21.5%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>31,434.00</b>	<b>31,434.00</b>	<b>0.00</b>	<b>38,198.00</b>	<b>(6,764.00)</b>	<b>-21.5%</b>
<b>TOTAL EXPENDITURES</b>			<b>589,415.00</b>	<b>589,415.00</b>	<b>197,339.11</b>	<b>730,639.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8916	55,535.00	55,535.00	0.00	113,839.87	58,304.87	105.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>55,535.00</b>	<b>55,535.00</b>	<b>0.00</b>	<b>113,839.87</b>	<b>58,304.87</b>	<b>105.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	6,006.00	6,006.00	0.00	6,006.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>6,006.00</b>	<b>6,006.00</b>	<b>0.00</b>	<b>6,006.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>49,529.00</b>	<b>49,529.00</b>	<b>0.00</b>	<b>107,833.87</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	678.70	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			141,856.00	141,856.00	678.70	141,856.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,358.00	3,358.00	4,822.38	5,000.00	(1,642.00)	-48.9%
5) Services and Other Operating Expenditures		5000-5999	378,697.00	378,697.00	101,910.50	333,198.00	45,499.00	12.0%
6) Capital Outlay		6000-6999	0.00	0.00	43,857.00	43,857.00	(43,857.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			382,055.00	382,055.00	150,569.88	382,055.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(240,199.00)	(240,199.00)	(149,911.18)	(240,199.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	140,856.00	140,856.00	0.00	140,856.00	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		6980-6999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			140,856.00	140,856.00	0.00	140,856.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(99,343.00)	(99,343.00)	(149,911.18)	(99,343.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	281,822.46	281,822.46		433,782.34	151,959.88	53.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			281,822.46	281,822.46		433,782.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			281,822.46	281,822.46		433,782.34		
2) Ending Balance, June 30 (E + F1e)			182,479.48	182,479.46		334,439.34		
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	170,304.45	170,304.45		153,599.54		
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	12,175.01	12,175.01		180,839.80		
Deferred Maintenance	0000	9780	12,175.01					
Deferred Maintenance	0000	9780		12,175.01				
Deferred Maintenance	0000	9780				180,839.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>140,856.00</b>	<b>140,856.00</b>	<b>0.00</b>	<b>140,856.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	678.70	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,000.00</b>	<b>1,000.00</b>	<b>678.70</b>	<b>1,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>141,856.00</b>	<b>141,856.00</b>	<b>678.70</b>	<b>141,856.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	3,358.00	3,358.00	4,822.38	5,000.00	(1,642.00)	-48.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>3,358.00</b>	<b>3,358.00</b>	<b>4,822.38</b>	<b>5,000.00</b>	<b>(1,642.00)</b>	<b>-48.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	33,864.00	33,864.00	98,252.40	113,789.00	(79,925.00)	-236.0%
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	344,833.00	344,833.00	3,658.10	219,409.00	125,424.00	36.4%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>378,697.00</b>	<b>378,697.00</b>	<b>101,910.50</b>	<b>333,198.00</b>	<b>45,499.00</b>	<b>12.0%</b>
<b>CAPITAL OUTLAY</b>								
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	43,857.00	43,857.00	(43,857.00)	New
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>43,857.00</b>	<b>43,857.00</b>	<b>(43,857.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>382,055.00</b>	<b>382,055.00</b>	<b>150,589.88</b>	<b>382,055.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			140,856.00	140,856.00	0.00	140,856.00		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
8150	Ongoing & Major Maintenance Account (RMA: Education Co	153,599.54
Total, Restricted Balance		<u>153,599.54</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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	1,731.66	3,000.00	0.00	0.0%
5) TOTAL REVENUES			3,000.00	3,000.00	1,731.66	3,000.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	-0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,000.00	3,000.00	1,731.66	3,000.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	243,793.00	243,793.00	0.00	243,793.00	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			(243,793.00)	(243,793.00)	0.00	(243,793.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(240,793.00)	(240,793.00)	1,731.66	(240,793.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,246,849.87	1,246,849.87		1,246,576.97	(272.90)	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,246,849.87	1,246,849.87		1,246,576.97		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,246,849.87	1,246,849.87		1,246,576.97		
2) Ending Balance, June 30 (E + F1e)			1,006,056.87	1,006,056.87		1,005,783.97		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,006,056.87	1,006,056.87		1,005,783.97		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,000.00	3,000.00	1,731.66	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>1,731.66</b>	<b>3,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>3,000.00</b>	<b>3,000.00</b>	<b>1,731.66</b>	<b>3,000.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7812	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	243,793.00	243,793.00	0.00	243,793.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>243,793.00</b>	<b>243,793.00</b>	<b>0.00</b>	<b>243,793.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(243,793.00)</b>	<b>(243,793.00)</b>	<b>0.00</b>	<b>(243,793.00)</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,500.00	3,500.00	1,195.32	3,500.00	0.00	0.0%
5) TOTAL, REVENUES			3,500.00	3,500.00	1,195.32	3,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,500.00	3,500.00	1,195.32	3,500.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
b) Transfers Out		7600-7629	150,837.00	150,837.00	0.00	150,837.00	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			(41,837.00)	(41,837.00)	0.00	(41,837.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(38,337.00)	(38,337.00)	1,195.32	(38,337.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	721,477.56	721,477.56		722,427.50	949.94	0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			721,477.56	721,477.56		722,427.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			721,477.56	721,477.56		722,427.50		
2) Ending Balance, June 30 (E + F1e)			683,140.56	683,140.56		684,090.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	683,140.56	683,140.56		684,090.50		
CSEA Retirement Health Benefits	0000	9780	683,140.56					
CSEA Retirement Health Benefits	0000	9780		683,140.56				
CSEA Retirement Health Benefits	0000	9780				684,090.50		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	3,500.00	3,500.00	1,195.32	3,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,500.00	3,500.00	1,195.32	3,500.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,500.00	3,500.00	1,195.32	3,500.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7812	150,837.00	150,837.00	0.00	150,837.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			150,837.00	150,837.00	0.00	150,837.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			(41,837.00)	(41,837.00)	0.00	(41,837.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,800.00	201,800.00	147,157.37	201,800.00	0.00	0.0%
5) TOTAL REVENUES			201,800.00	201,800.00	147,157.37	201,800.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	8,108.00	8,108.00	2,702.56	8,108.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,519.00	3,519.00	1,177.96	3,637.00	(118.00)	-3.4%
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	8,199.45	47,215.00	(47,215.00)	New
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	120,241.83	120,241.83	120,241.83	120,241.83	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			131,868.83	131,868.83	132,321.80	179,201.83		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			69,931.17	69,931.17	14,835.57	22,598.17		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			69,931.17	69,931.17	14,835.57	22,598.17		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	231,318.27	231,318.27		415,108.90	183,790.63	79.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			231,318.27	231,318.27		415,108.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			231,318.27	231,318.27		415,108.90		
2) Ending Balance, June 30 (E + F1e)			301,249.44	301,249.44		437,707.07		
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			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	301,249.44	301,249.44		437,707.07		
Capital Facilities	0000	9780	301,249.44					
Capital Facilities	0000	9780		301,249.44				
Capital Facilities	0000	9780				437,707.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
First 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								
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	1,800.00	1,800.00	700.73	1,800.00	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	200,000.00	200,000.00	146,456.64	200,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>201,800.00</b>	<b>201,800.00</b>	<b>147,157.37</b>	<b>201,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>201,800.00</b>	<b>201,800.00</b>	<b>147,157.37</b>	<b>201,800.00</b>		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,108.00	8,108.00	2,702.56	8,108.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			8,108.00	8,108.00	2,702.56	8,108.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,164.00	1,164.00	388.12	1,164.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	621.00	621.00	172.56	621.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,594.00	1,594.00	570.52	1,712.00	(118.00)	-7.4%
Unemployment Insurance		3501-3502	4.00	4.00	1.36	4.00	0.00	0.0%
Workers' Compensation		3601-3602	136.00	136.00	45.40	136.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			3,519.00	3,519.00	1,177.96	3,637.00	(118.00)	-3.4%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	8,177.00	47,192.00	(47,192.00)	New
Communications		5900	0.00	0.00	22.45	23.00	(23.00)	New
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	8,199.45	47,215.00	(47,215.00)	New

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		8100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	2,990.01	2,990.01	2,990.01	2,990.01	0.00	0.0%
Other Debt Service - Principal		7439	117,251.82	117,251.82	117,251.82	117,251.82	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>120,241.83</b>	<b>120,241.83</b>	<b>120,241.83</b>	<b>120,241.83</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>131,868.83</b>	<b>131,868.83</b>	<b>132,321.80</b>	<b>179,201.83</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	118,369.00	118,369.00	New
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	5,658.01	111,864.00	105,364.00	1621.0%
5) TOTAL REVENUES			6,500.00	6,500.00	5,658.01	230,233.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	1,327.63	1,328.00	(1,328.00)	New
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	345,990.00	360,500.00	(360,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	347,317.63	361,828.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6,500.00	6,500.00	(341,659.62)	(131,595.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			11,500.00	11,500.00	(341,659.62)	(126,595.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	474,760.28	474,760.28		497,362.08	22,601.80	4.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			474,760.28	474,760.28		497,362.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			474,760.28	474,760.28		497,362.08		
2) Ending Balance, June 30 (E + F1e)			486,260.28	486,260.28		370,767.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			468,805.50	468,805.50		364,956.28		
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	17,454.78	17,454.78		5,810.80		
Special Reserve	0000	9780	17,454.78					
Special Reserve	0000	9780		17,454.78				
Special Reserve	0000	9780				5,810.80		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	118,369.00	118,369.00	New
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>118,369.00</b>	<b>118,369.00</b>	<b>New</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	658.01	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	5,000.00	5,000.00	5,000.00	110,364.00	105,364.00	2107.3%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,500.00</b>	<b>6,500.00</b>	<b>5,658.01</b>	<b>111,864.00</b>	<b>105,364.00</b>	<b>1621.0%</b>
<b>TOTAL REVENUES</b>			<b>6,500.00</b>	<b>6,500.00</b>	<b>5,658.01</b>	<b>230,233.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	1,327.63	1,328.00	(1,328.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>1,327.63</b>	<b>1,328.00</b>	<b>(1,328.00)</b>	<b>New</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized improvements		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	345,990.00	360,500.00	(360,500.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>345,990.00</b>	<b>360,500.00</b>	<b>(360,500.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>347,317.63</b>	<b>361,828.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>	<b>5,000.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2014/15 Projected Year Totals</b>
6230	California Clean Energy Jobs Act	0.00
9010	Other Restricted Local	364,956.28
<b>Total, Restricted Balance</b>		<b>364,956.28</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,873.00	12,873.00	0.00	12,873.00	0.00	0.0%
4) Other Local Revenue		8600-8799	840,026.00	840,026.00	391.92	840,026.00	0.00	0.0%
5) TOTAL, REVENUES			852,899.00	852,899.00	391.92	852,899.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	862,925.00	862,925.00	596,650.00	862,925.00	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			862,925.00	862,925.00	596,650.00	862,925.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(10,026.00)	(10,026.00)	(596,258.08)	(10,026.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(10,026.00)	(10,026.00)	(596,258.08)	(10,026.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	616,630.91	616,630.91		647,922.60	31,291.69	5.1%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			616,630.91	616,630.91		647,922.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			616,630.91	616,630.91		647,922.60		
2) Ending Balance, June 30 (E + F1e)			606,604.91	606,604.91		637,896.60		
<b>Components of Ending Fund Balance</b>								
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		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	606,604.91	606,604.91		637,896.60		
Bond Payment	0000	9780	606,604.91					
Bond Payment	0000	9780		606,604.91				
Bond Payment	0000	9780				637,896.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	12,873.00	12,873.00	0.00	12,873.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>12,873.00</b>	<b>12,873.00</b>	<b>0.00</b>	<b>12,873.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8811	818,523.00	818,523.00	68.16	818,523.00	0.00	0.0%
Unsecured Roll		8812	18,823.00	18,823.00	0.53	18,823.00	0.00	0.0%
Prior Years' Taxes		8613	509.00	509.00	0.00	509.00	0.00	0.0%
Supplemental Taxes		8814	671.00	671.00	6.98	671.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	318.25	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>840,026.00</b>	<b>840,026.00</b>	<b>391.92</b>	<b>840,026.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>852,899.00</b>	<b>852,899.00</b>	<b>391.92</b>	<b>852,899.00</b>		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions								
		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges								
		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest								
		7438	537,925.00	537,925.00	271,650.00	537,925.00	0.00	0.0%
Other Debt Service - Principal								
		7439	325,000.00	325,000.00	325,000.00	325,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>862,925.00</b>	<b>862,925.00</b>	<b>596,650.00</b>	<b>862,925.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>862,925.00</b>	<b>862,925.00</b>	<b>596,650.00</b>	<b>862,925.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	96,037.00	96,037.00	4,391.29	96,037.00	2,000.00	2.1%
5) TOTAL REVENUES			96,037.00	96,037.00	4,391.29	96,037.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	143,275.00	143,275.00	100,981.70	171,507.00	(28,232.00)	-19.7%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			143,275.00	143,275.00	100,981.70	171,507.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(47,238.00)	(47,238.00)	(96,590.41)	(73,470.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	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)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			(47,238.00)	(47,238.00)	(86,590.41)	(73,470.00)		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,352,895.23	1,352,895.23		1,393,091.92	40,196.69	3.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,352,895.23	1,352,895.23		1,393,091.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,352,895.23	1,352,895.23		1,393,091.92		
2) Ending Net Position, June 30 (E + F1e)			1,305,657.23	1,305,657.23		1,319,621.92		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,305,657.23	1,305,657.23		1,319,621.92		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,851.00	13,851.00	2,291.29	13,851.00	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	82,186.00	82,186.00	2,100.00	84,186.00	2,000.00	2.4%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>96,037.00</b>	<b>96,037.00</b>	<b>4,391.29</b>	<b>98,037.00</b>	<b>2,000.00</b>	<b>2.1%</b>
<b>TOTAL REVENUES</b>			<b>96,037.00</b>	<b>96,037.00</b>	<b>4,391.29</b>	<b>98,037.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	143,275.00	143,275.00	100,981.70	171,507.00	(28,232.00)	-19.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>143,275.00</b>	<b>143,275.00</b>	<b>100,981.70</b>	<b>171,507.00</b>	<b>(28,232.00)</b>	<b>-19.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			143,275.00	143,275.00	100,981.70	171,507.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
9010	Other Restricted Local	1,319,621.92
Total, Restricted Net Position		<u>1,319,621.92</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>A. DISTRICT</b>						
<b>1. Total District Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	2,913.56	2,913.56	2,695.00	2,913.56	0.00	0%
<b>2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b)</b> Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Total, District Regular ADA (Sum of Lines A1 through A3)</b>	2,913.56	2,913.56	2,695.00	2,913.56	0.00	0%
<b>5. District Funded County Program ADA</b>						
a. County Community Schools per EC 1981(a)(b)&(d)	3.07	3.07	3.07	3.07	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	44.65	44.65	49.00	49.00	4.35	10%
d. Special Education Extended Year-NPS/LCI	4.35	4.35	0.00	0.00	(4.35)	-100%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
<b>f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)</b>	52.07	52.07	52.07	52.07	0.00	0%
<b>6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)</b>	2,965.63	2,965.63	2,747.07	2,965.63	0.00	0%
<b>7. Adults in Correctional Facilities</b>	1.37	1.37	0.00	0.00	(1.37)	-100%
<b>8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						



		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name)									
<b>A. BEGINNING CASH</b>		3,618,607.54	2,982,264.50	2,154,738.72	2,026,908.70	(1,111,215.73)	(1,217,281.97)	7,099,252.81	5,641,692.81
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	1,173,107.00	1,173,107.00	2,301,462.00	1,173,107.00	0.00	1,031,942.75	461,627.00	284,132.00
8020-8079	Property Taxes	222.18	13,401.04	0.00	0.00	0.00	10,415,360.00		
8080-8089	Miscellaneous Funds	0.00	0.00	(524,769.00)	(839,442.00)	0.00	(1,615,378.00)		
8100-8299	Federal Revenue	25,114.78	93,330.34	33,167.82	0.00	(28,321.10)	81,603.00	265,776.00	
8300-8599	Other State Revenue	36,403.08	94,937.00	20,161.17	(4.00)	348,959.00	110,030.00	35,991.00	16,595.00
8600-8799	Other Local Revenue	53,428.09	91,959.93	354,492.98	167,343.76	240,234.55	232,177.00	253,587.00	275,289.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
<b>TOTAL RECEIPTS</b>		1,288,275.13	1,466,734.31	2,184,514.97	501,004.76	560,872.45	10,255,734.75	1,016,981.00	576,016.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries									
1000-1999	Certificated Salaries	611,643.19	1,014,326.79	1,076,805.89	1,066,158.98	1,119,003.80	1,081,906.00	1,081,906.00	1,081,906.00
2000-2999	Classified Salaries	216,520.38	330,110.27	372,457.64	394,166.30	497,172.47	394,916.00	394,916.00	394,916.00
3000-3999	Employee Benefits	517,454.84	438,658.92	454,592.59	454,278.65	503,912.86	519,768.00	519,768.00	519,768.00
4000-4999	Books and Supplies	5,354.87	150,890.48	108,366.12	111,383.16	56,936.93	133,253.00	133,253.00	133,253.00
5000-5999	Services	206,581.78	292,495.77	369,678.64	475,904.09	196,561.00	344,698.00	344,698.00	344,698.00
6000-6599	Capital Outlay			9,685.18	5,682.60				
7000-7499	Other Outgo	14,269.00	25,389.00	25,684.00	25,684.00				
7600-7629	Interfund Transfers Out								
7630-7699	All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>		1,571,824.06	2,251,869.23	2,417,270.06	2,523,257.78	2,399,271.06	2,474,541.00	2,474,541.00	2,474,541.00
<b>D. BALANCE SHEET ITEMS</b>									
Assets and Deferred Outflows									
9111-9199	Cash Not in Treasury	86,956.60	71,726.19	(76,599.95)					
9200-9299	Accounts Receivable	1,971,470.46	83,924.98	149,479.65	(26,227.06)	633,519.69	394,294.00		98,574.00
9310	Due From Other Funds	177,191.91		(0.07)			177,191.91		
9320	Stores								
9330	Prepaid Expenditures	770.00							
9340	Other Current Assets								
9490	Deferred Outflows of Resources								
<b>SUBTOTAL</b>		2,236,388.97	155,651.17	71,879.63	(26,227.06)	633,519.69	571,485.91	0.00	98,574.00
Liabilities and Deferred Inflows									
9500-9599	Accounts Payable	1,874,985.02	198,042.03	(33,045.44)	89,644.35	(98,812.68)			
9610	Due To Other Funds	36,144.88					36,144.88		
9640	Current Loans								
9650	Unearned Revenues	62,227.86							
9690	Deferred Inflows of Resources	1,973,357.76	198,042.03	(33,045.44)	89,644.35	(98,812.68)	36,144.88	0.00	0.00
<b>SUBTOTAL</b>		2,236,388.97	155,651.17	71,879.63	(26,227.06)	633,519.69	571,485.91	0.00	98,574.00
Nonoperating									
9910	Suspense Clearing								
<b>TOTAL BALANCE SHEET ITEMS</b>		263,031.21	(42,390.96)	104,925.07	(115,871.41)	732,332.37	535,341.03	0.00	98,574.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(336,343.04)	(827,525.78)	(127,830.02)	(2,138,124.43)	(1,106,066.24)	8,316,534.78	(1,457,560.00)	(1,799,951.00)
<b>F. ENDING CASH (A + E)</b>		2,982,264.50	2,154,738.72	2,026,908.70	(111,215.73)	(1,217,281.97)	7,099,252.81	5,641,692.81	3,841,741.81
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b>								
<b>(Enter Month Name)</b>								
October								
<b>A. BEGINNING CASH</b>								
	3,841,741.81	3,082,481.56	6,320,483.56	4,316,746.56				
<b>B. RECEIPTS</b>								
LFFF/Revenue Limit Sources								
Principal Apportionment	1,316,074.75	284,132.00	284,132.00	1,316,074.50	(172,568.00)		10,626,330.00	10,626,330.00
Property Taxes		8,332,288.00		2,069,448.78			20,830,720.00	20,830,720.00
Miscellaneous Funds	(3,547,113.00)			(297,749.00)	(769,474.00)		(7,593,925.00)	(7,593,925.00)
Federal Revenue	81,603.00	253,905.00		81,603.00	689,660.00		1,577,461.84	1,577,461.84
Other State Revenue	111,556.00	5,512.00			615,647.37		1,395,787.62	1,395,787.62
Other Local Revenue	206,047.00	186,672.00	186,672.00	246,232.00	663,090.27		3,157,224.58	3,157,224.58
Interfund Transfers In				394,630.00			394,630.00	394,630.00
All Other Financing Sources	1,715,280.75	5,515,396.00	470,804.00	3,810,239.28	1,026,375.64	0.00	30,388,229.04	30,388,229.04
<b>TOTAL RECEIPTS</b>								
	1,081,906.00	1,081,906.00	1,081,906.00	1,352,382.00	251,111.35		12,982,868.00	12,982,868.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	394,916.00	394,916.00	394,916.00	513,391.00	55,681.94		4,738,996.00	4,738,996.00
Classified Salaries	519,768.00	519,768.00	519,768.00	675,699.00	74,016.52		6,237,219.38	6,237,219.38
Employee Benefits	133,253.00	133,253.00	133,253.00	133,253.00	395,666.80		1,761,369.36	1,761,369.36
Books and Supplies	344,698.00	344,698.00	344,698.00	344,698.00	748,275.29		4,702,382.57	4,702,382.57
Services					64,862.22		80,230.00	80,230.00
Capital Outlay				(5,398.00)	171,797.00		283,109.00	283,109.00
Other Outgo				361,893.87			361,893.87	361,893.87
Interfund Transfers Out								
All Other Financing Uses	2,474,541.00	2,474,541.00	2,474,541.00	3,375,918.87	1,761,411.12	0.00	31,148,068.18	31,148,068.18
<b>TOTAL DISBURSEMENTS</b>								
	2,474,541.00	2,474,541.00	2,474,541.00	3,375,918.87	1,761,411.12	0.00	31,148,068.18	31,148,068.18
<b>D. BALANCE SHEET ITEMS</b>								
<b>Assets and Deferred Outflows</b>								
Cash Not in Treasury				34,822.85	86,956.60		86,956.60	86,956.60
Accounts Receivable		197,147.00		(433,680.80)			1,971,470.46	1,971,470.46
Due From Other Funds				0.07			177,191.91	177,191.91
Stores							0.00	0.00
Prepaid Expenditures							770.00	770.00
Other Current Assets							0.00	0.00
Deferred Outflows of Resources							0.00	0.00
<b>SUBTOTAL</b>								
	0.00	197,147.00	0.00	(398,857.88)	86,956.60	0.00	2,236,388.97	2,236,388.97
<b>Liabilities and Deferred Inflows</b>								
Accounts Payable				582,330.60			1,874,985.02	1,874,985.02
Due To Other Funds							36,144.88	36,144.88
Current Loans							0.00	0.00
Unearned Revenues							62,227.86	62,227.86
Deferred Inflows of Resources							0.00	0.00
<b>SUBTOTAL</b>								
	0.00	0.00	0.00	582,330.60	0.00	0.00	1,973,357.76	1,973,357.76
<b>Nonoperating</b>								
Suspense Clearing							0.00	0.00
<b>TOTAL BALANCE SHEET ITEMS</b>								
	0.00	197,147.00	0.00	(981,188.48)	86,956.60	0.00	263,031.21	263,031.21
<b>E. NET INCREASE/DECREASE (B - C + D)</b>								
	(759,260.25)	3,238,002.00	(2,003,737.00)	(546,868.07)	(648,078.88)	0.00	(496,807.93)	(759,839.14)
<b>F. ENDING CASH (A + E)</b>								
	3,082,481.56	6,320,483.56	4,316,746.56	3,769,878.49			3,121,799.61	3,121,799.61
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								

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: \_\_\_\_\_ Date: \_\_\_\_\_  
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2014 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

- POSITIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**  
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Karen Suenram Telephone: (530) 273-3351  
Title: Assistant Superintendent of Business E-mail: ksuenram@njuhsd.com

**Criteria and Standards Review Summary**

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

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

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

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

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

Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	31,148,068.18
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,576,651.84
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	58,796.60
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	80,230.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,781.00
5. Interfund Transfers Out	All	9300	7600-7629	361,893.87
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	77,195.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				583,896.47
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	123,884.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				29,111,403.87
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				29,111,403.87

<b>Section II - Expenditures Per ADA</b>		<b>2014-15 Annual ADA/ Exps. Per ADA</b>
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		2,695.00
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		2,695.00
D. Expenditures per ADA (Line I.G divided by Line II.C)		10,802.01
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	27,598,280.59	9,570.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	27,598,280.59	9,570.67
B. Required effort (Line A.2 times 90%)	24,838,452.53	8,613.60
C. Current year expenditures (Line I.G and Line II.D)	29,111,403.87	10,802.01
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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



First 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	(49,869.00)				
Other Sources/Uses Detail					394,630.00	361,893.67		
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	11,671.00	0.00				
Other Sources/Uses Detail					0.00	796.00		
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	38,198.00	0.00				
Other Sources/Uses Detail					113,839.87	6,006.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00			140,856.00	0.00		
Other Sources/Uses Detail								
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	243,793.00		
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					109,000.00	150,837.00		
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					5,000.00	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								
591 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5760	Transfers In 7350	Transfers Out 7360				
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								
<b>TOTALS</b>	<b>0.00</b>	<b>0.00</b>	<b>49,869.00</b>	<b>(49,869.00)</b>	<b>763,325.87</b>	<b>763,325.87</b>		

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

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

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 1A)	First Interim Projected Year Totals		
Current Year (2014-15)	2,965.63	2,966.07	0.0%	Met
1st Subsequent Year (2015-16)	2,827.07	2,747.07	-2.8%	Not Met
2nd Subsequent Year (2016-17)	2,779.07	2,717.07	-2.2%	Not Met

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

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

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

Explanation:  
(required if NOT met)

Enrollment projections did not materialize -- decline is greater than expected.

**2. CRITERION: Enrollment**

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	2,984	2,898	-2.9%	Not Met
1st Subsequent Year (2015-16)	2,932	2,866	-2.3%	Not Met
2nd Subsequent Year (2016-17)	2,810	2,774	-1.3%	Met

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

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

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

Explanation:  
(required if NOT met)

Enrollment projection did not materialize -- decline is greater than expected

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	3,176	3,391	93.7%
Second Prior Year (2012-13)	3,053	3,285	92.9%
First Prior Year (2013-14)	2,914	3,139	92.8%
		Historical Average Ratio:	93.1%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.6%

**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)	2,695	2,898	93.0%	Met
1st Subsequent Year (2015-16)	2,665	2,866	93.0%	Met
2nd Subsequent Year (2016-17)	2,580	2,774	93.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	30,587,306.00		
1st Subsequent Year (2015-16)	31,512,662.00	31,423,307.00	-0.3%	Met
2nd Subsequent Year (2016-17)	32,136,252.00	31,874,114.00	-0.8%	Met

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

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

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

Explanation:  
(required if NOT met)

State adopted gap funding was higher than the May revise.

**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)	19,391,857.85	22,571,560.61	85.9%
Second Prior Year (2012-13)	19,449,815.01	22,256,168.46	87.4%
First Prior Year (2013-14)	18,361,518.31	21,373,648.01	85.9%
	Historical Average Ratio:		86.4%

	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):	83.4% to 89.4%	83.4% to 89.4%	83.4% to 89.4%

**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)	18,387,463.60	21,617,054.60	85.1%	Met
1st Subsequent Year (2015-16)	18,245,352.00	21,430,561.00	85.1%	Met
2nd Subsequent Year (2016-17)	18,593,758.00	21,848,259.00	85.1%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2014-15)	1,449,777.00	1,577,461.84	8.8%	Yes
1st Subsequent Year (2015-16)	1,448,967.00	1,448,967.00	0.0%	No
2nd Subsequent Year (2016-17)	1,448,967.00	1,448,967.00	0.0%	No

Explanation:  
(required if Yes)

Title I carryover including PI transportation set aside.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2014-15)	1,025,407.00	1,395,787.62	36.1%	Yes
1st Subsequent Year (2015-16)	1,046,940.00	1,231,355.00	17.6%	Yes
2nd Subsequent Year (2016-17)	1,069,770.00	1,258,009.00	17.6%	Yes

Explanation:  
(required if Yes)

\$200,000 represents Mental Health funding which was previously coded to local. Mandate costs are included.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2014-15)	2,939,024.00	3,157,224.58	7.4%	Yes
1st Subsequent Year (2015-16)	3,000,744.00	3,226,367.00	7.5%	Yes
2nd Subsequent Year (2016-17)	3,069,761.00	3,295,412.00	7.4%	Yes

Explanation:  
(required if Yes)

Addition of Crane, Microsoft Voucher and the Next Ed Grant.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2014-15)	1,599,033.00	1,761,369.36	10.2%	Yes
1st Subsequent Year (2015-16)	1,334,523.00	1,282,789.00	-3.9%	No
2nd Subsequent Year (2016-17)	1,352,623.00	1,264,507.93	-6.5%	Yes

Explanation:  
(required if Yes)

2014-2015 represents carryover of Common Core and other one-time funding, 2016-2017 represents a reduction in restricted expenses.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2014-15)	4,136,376.00	4,702,382.57	13.7%	Yes
1st Subsequent Year (2015-16)	4,175,045.00	4,244,338.00	1.7%	No
2nd Subsequent Year (2016-17)	4,218,286.00	4,338,947.00	2.9%	No

Explanation:  
(required if Yes)

2014-2015 includes \$500,000 of increases related to restricted program carryover and new grant funding.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	5,414,208.00	6,130,474.04	13.2%	Not Met
1st Subsequent Year (2015-16)	5,496,651.00	5,906,689.00	7.5%	Not Met
2nd Subsequent Year (2016-17)	5,588,498.00	6,002,388.00	7.4%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	5,735,409.00	6,463,751.93	12.7%	Not Met
1st Subsequent Year (2015-16)	5,509,568.00	5,527,127.00	0.3%	Met
2nd Subsequent Year (2016-17)	5,570,909.00	5,603,454.93	0.6%	Met

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

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

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

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

Title I carryover including PI transportation set aside.

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

\$200,000 represents Mental Health funding which was previously coded to local. Mandate costs are included.

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

Addition of Crane, Microsoft Voucher and the Next Ed Grant.

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

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

2014-2015 represents carryover of Common Core and other one-time funding, 2016-2017 represents a reduction in restricted expenses.

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

2014-2015 includes \$500,000 of increases related to restricted program carryover and new grant funding.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7, Line 2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	301,087.97	1,075,180.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		1,129,308.00	

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.7%	6.2%	5.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	2.1%	1.8%

**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)	(8,587.36)	21,818,341.47	0.0%	Met
1st Subsequent Year (2015-16)	(87,359.00)	21,573,543.00	0.4%	Met
2nd Subsequent Year (2016-17)	(397,736.00)	21,991,241.00	1.8%	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		Status
	(Form 011, Line F2 )	(Form MYPI, Line D2)	
Current Year (2014-15)		3,121,799.61	Met
1st Subsequent Year (2015-16)		2,984,440.61	Met
2nd Subsequent Year (2016-17)		2,543,508.68	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		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)		3,769,678.49	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,695	2,665	2,580
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)	31,148,068.18	29,824,370.00	30,300,332.93
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)	31,148,068.18	29,824,370.00	30,300,332.93
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	934,442.05	894,731.10	909,009.99
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)	934,442.05	894,731.10	909,009.99

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

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,090,182.00	1,090,182.00	1,090,182.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	1,005,783.97	761,990.97	518,197.97
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,095,965.97	1,852,172.97	1,608,379.97
9. District's Available Reserve Percentage (information only) (Line 8 divided by Section 10B, Line 3)	6.73%	6.21%	5.31%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>934,442.05</b>	<b>894,731.10</b>	<b>909,009.99</b>
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)

**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

Yes

1b. If Yes, identify the interfund borrowings:

General fund will loan cash to cafeteria fund.

**S4. Contingent Revenues**

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

No

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(3,953,751.00)	(3,994,773.00)	1.0%	41,022.00	Met
1st Subsequent Year (2015-16)	(4,374,209.00)	(3,678,956.00)	-15.9%	(695,253.00)	Not Met
2nd Subsequent Year (2016-17)	(4,433,960.00)	(3,678,264.00)	-17.0%	(755,696.00)	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	394,630.00	394,630.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	394,630.00	394,630.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	394,630.00	394,630.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	303,589.00	361,893.87	19.2%	58,304.87	Not Met
1st Subsequent Year (2015-16)	303,589.00	303,936.00	0.1%	347.00	Met
2nd Subsequent Year (2016-17)	303,589.00	303,936.00	0.1%	347.00	Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Reduction to restricted program expenditures.

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

Explanation:  
(required if NOT met)



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

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

2014-2015 represents an increased contribution to the cafeteria fund.

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

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

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

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 budget adoption, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	2,420,809.00	2,420,809.00
b. OPEB unfunded actuarial accrued liability (UAAL)	609,260.00	609,260.00

  

	Actuarial	Actuarial
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Jun 05, 2013	Jun 05, 2013
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.		

3. OPEB Contributions

Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2014-15)	382,083.00	382,083.00
1st Subsequent Year (2015-16)	382,083.00	382,083.00
2nd Subsequent Year (2016-17)	382,083.00	382,083.00

  

(Funds 01-70, objects 3701-3752)		
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund)		
Current Year (2014-15)	346,461.00	359,605.00
1st Subsequent Year (2015-16)	334,184.00	334,184.00
2nd Subsequent Year (2016-17)	287,607.00	287,607.00

  

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	346,461.00	346,461.00
1st Subsequent Year (2015-16)	334,184.00	334,184.00
2nd Subsequent Year (2016-17)	287,607.00	287,607.00

  

d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	57	57
1st Subsequent Year (2015-16)	54	54
2nd Subsequent Year (2016-17)	47	47

4. Comments:

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

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

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

No
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- b. If Yes to item 1a, have there been changes since budget adoption in self-insurance liabilities?
 

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

n/a
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	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs		
b. Unfunded liability for self-insurance programs		

	Budget Adoption (Form 01CS, Item S7B)	First Interim
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 budget adoption, as well as new commitments provided as part of previously ratified multiyear agreements; and include all contracts, including all administrator contracts (and including all compensation). For new agreements, indicate the date of the required board meeting. Compare the increase in new commitments to the projected increase in ongoing revenues and explain how these commitments will be funded in future fiscal years.

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	153.2	150.6	145.6	143.6

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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**One Year Agreement**

Total cost of salary settlement

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

<input type="text"/>
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**Multiyear Agreement**

Total cost of salary settlement

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

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

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Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

7. Amount included for any tentative salary schedule increases

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Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1.			
2.			
3.			
4.			

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

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


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

--

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

**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)
1.			
2.			
3.			

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

**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)
1.			
2.			

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

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


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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	117.0	114.0	114.0	114.0

1a. Have any salary and benefit negotiations been settled since budget adoption?   
 If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
 If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
 If No, complete questions 6 and 7.

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

**Negotiations Settled Since Budget Adoption**

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

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

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

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

5. Salary settlement:

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

7. Amount included for any tentative salary schedule increases

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



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

	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?			
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			

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
If Yes, amount of new costs included in the interim and MYPs			
If Yes, explain the nature of the new costs:			

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

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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	24.1	20.9	20.9	20.9

- 1a. Have any salary and benefit negotiations been settled since budget adoption?  
If Yes, complete question 2.  
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

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

**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?			
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?			
2. Cost of step & column adjustments			
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			
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?

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

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

Comments:  
(optional)

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

**NEVADA UNION HIGH SCHOOL DISTRICT  
MULTI- YEAR PROJECTION**

As required by law, the District must certify that the financial obligations for the current fiscal year and two subsequent fiscal years can be met. As part of this analysis the District completes a three-year projection of revenues and expenditures for both unrestricted and restricted funds.

The multi-year projections are based on assumptions provided by School Services of California, the Nevada County Superintendent of Schools and the District's enrollment projections using a weighted three-year cohort method. This method uses the enrollment from the feeder districts and calculates the average change in a class from one year to the next.

Projected deficits in the future years are a result of declining enrollment and the State budget outlook. District reserves are available to help mitigate the decline, however, it is extremely important that the budget is downsized every year as enrollment decreases. Delaying these reductions only exacerbates the problem in future years. The District must plan on making fiscally sound reductions in revenue, expenditures, and services, while maintaining high standards in our instructional programs.

NEVADA JOINT UNION HIGH SCHOOL DISTRICT  
MULTI-YEAR PROJECTION ASSUMPTIONS

	ADOPTED 2014/2015	1st INTERIM 2014/2015	PROJECTED 2015/2016	PROJECTED 2016/2017
CALIFORNIA CPI	2.10%	2.40%	2.60%	2.30%
STATUTORY COLA	0.85%	0.85%	2.19%	2.14%
LCFF FUNDING GAP PERCENTAGE	28.00%	29.56%	20.68%	25.48%
LOTTERY -UNRESTRICTED	124.00	128.00	128.00	128.00
LOTTERY -RESTRICTED	30.00	34.00	34.00	34.00
ENROLLMENT	2,984	2,898	2,866	2,774
PROJECTED P-2	2,775	2,695	2,665	2,580
FUNDED P-2	2,914	2,914	2,695	2,665
DIFFERENCE IN FUNDED P-2		-	(219)	(30)
SPECIAL ED INCOME	Per SELPA	Per SELPA	Prior Year	Prior Year
TRANSPORTATION INCOME	Prior year	Prior year	Prior Year	Prior Year
EXPENSES:				
	INCREASE Based on Program Needs	INCREASE Based on Program Needs	INCREASE Based on Program Needs	INCREASE Based on Program Needs
TRANSP, SPEC ED, MAINT				
RETIREES PER YEAR	1	1	1	1
STRS - EMPLOYER CONTRIBUTION	9.50%	8.88%	10.73%	12.58%
PERS - EMPLOYER CONTRIBUTION	11.77%	11.77%	12.60%	15.00%

**NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS  
UNRESTRICTED AND RESTRICTED BUDGETS**

	2014/2015 ADOPTED	2014/2015 1ST INTERIM	2015/2016 PROJECTED	2016/2017 PROJECTED
<b>REVENUES:</b>				
Revenue Limit	23,503,970	23,863,125	23,385,692	23,462,383
Federal Revenues	1,449,777	1,577,462	1,448,967	1,448,967
Other State Revenues	1,025,407	1,395,788	1,231,356	1,258,009
Other Local Revenues	2,939,024	3,157,224	3,226,367	3,295,411
<b>TOTAL REVENUES</b>	<b>28,918,178</b>	<b>29,993,599</b>	<b>29,292,382</b>	<b>29,464,770</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	12,974,578	12,982,868	12,982,868	12,705,680
Step & Column 1.1%			142,812	139,762
5 FTE Teachers 15/16 Declining Enrollment			(300,000)	-
Reduction of 2 Certificated Positions			(120,000)	-
2 FTE Teachers 16/17 Declining Enrollment			-	(120,000)
Classified Salaries	4,781,509	4,738,996	4,738,996	4,785,905
Step Increase 1%			46,909	47,859
Employee Benefits	6,306,988	6,237,220	6,237,220	6,233,529
Change in Benefits from Position & Salary Changes			(46,056)	13,524
STRS Changes (15/16 10.73% 16/17 12.58%)			160,575	214,517
PERS Changes (15/16 12.6% 16/17 15.0%)			35,872	103,854
Payoff of Certain STRS 2-year Incentive Obligations			(154,082)	-
Books and Supplies (increase by Calif CPI)	1,599,033	1,761,369	1,282,789	1,264,507
Other Operating Expenses (increase by Calif CPI)	4,136,376	4,702,382	4,244,339	4,338,948
Capital Outlay (increase by Calif CPI)	5,000	80,230	5,130	5,248
Other Outgo	44,471	332,978	332,978	332,978
Direct Support/Indirect Costs	(42,747)	(49,868)	(69,915)	(69,915)
<b>TOTAL EXPENDITURES</b>	<b>29,805,208</b>	<b>30,786,175</b>	<b>29,520,435</b>	<b>29,996,397</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(887,030)</b>	<b>(792,576)</b>	<b>(228,053)</b>	<b>(531,627)</b>
<b>OTHER FINANCING SOURCES/USES</b>				
<u>Interfund Transfers</u>				
a) Transfers In	394,630	394,630	394,630	394,630
b) Transfers Out	(303,589)	(361,893)	(303,936)	(303,936)
<u>Other Sources/Uses</u>				
a) & b) Sources / Uses				
Contributions	-	-	-	-
<b>TOTAL OTHER FINANCING</b>	<b>91,041</b>	<b>32,737</b>	<b>90,694</b>	<b>90,694</b>
<b>NET INCREASE (DECREASE)</b>				
<b>IN FUND BALANCE</b>	<b>(795,989)</b>	<b>(759,839)</b>	<b>(137,359)</b>	<b>(440,933)</b>
BEGINNING FUND BALANCE - JULY 1	3,837,446	3,881,639	3,121,800	2,984,441
ENDING FUND BALANCE PROJECTED	3,041,457	3,121,800	2,984,441	2,543,509
<b>Components of Ending Fund Balance</b>				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenditures	-	-	-	-
TSA Clearing Fund	76,973	76,857	76,857	76,857
Legally Restricted	32,919	93,196	43,196	-
Designated for Economic Uncertainties- 3%	1,053,808	1,090,182	1,090,182	1,090,182
Other Designations:				
Accrued Vacation	106,544	88,351	88,351	88,351
Forest Reserve	9,169	9,169	9,169	9,169
Medi-Cal Administrative Act	1,895	-	-	-
Nevada County Sp Ed Services	2,683	2,887	2,887	2,887
Mandated Costs/One-time Reimbursements	653,888	748,912	748,912	748,912
Star Testing	7,094	4,910	4,910	4,910
Energy Grant/Safety Credits	27,899	24,459	24,459	24,459
Savings for Continued Decline	-	-	-	-
Sweep of Prior Year Carry over	610,939	561,047	473,688	75,952
Facility Use Billing	368,088	333,457	333,457	333,457
Verizon Tower	79,558	78,373	78,373	78,373
<b>Undesignated Amount</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(0)</b>
<b>Total Reserves</b>	<b>3,041,457</b>	<b>3,121,800</b>	<b>2,984,441</b>	<b>2,543,509</b>

**NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS**

**UNRESTRICTED BUDGETS**

	<b>Adopted 2014/2015</b>	<b>1ST INTERIM 2014/2015</b>	<b>PROJECTED 2015/2016</b>	<b>PROJECTED 2016/2017</b>
REVENUES:				
Revenue Limit/LCFF	23,503,970	23,863,125	23,385,692	23,462,383
Federal Revenues	810	810	-	-
Other State Revenues	612,245	781,522	603,637	616,857
Other Local Revenues	760,427	764,440	781,181	797,899
<b>TOTAL REVENUES</b>	<b>24,877,452</b>	<b>25,409,897</b>	<b>24,770,511</b>	<b>24,877,139</b>
EXPENDITURES:				
Certificated Salaries	10,660,282	10,573,353	10,573,353	10,389,660
<i>Step &amp; Column 1.1%</i>			116,307	114,286
<i>5 FTE Certificated 15/16 Declining Enrollment</i>			(300,000)	(120,000)
<i>2 FTE Certificated 16/17 Declining Enrollment</i>				
Classified Salaries	2,996,204	3,044,297	3,044,297	3,074,259
<i>Step Increase 1%</i>			29,962	30,743
Employee Benefits	4,826,337	4,769,814	4,769,814	4,781,433
<i>Change in Benefits from Position &amp; Salary Changes</i>			(30,746)	5,006
<i>STRS Changes (15/16 10.73% 16/17 12.58%)</i>			160,575	214,517
<i>PERS Changes (15/16 12.6% 16/17 15.0%)</i>			35,872	103,854
<i>Payoff of Certain STRS 2-year Incentive Obligations</i>			(154,082)	
Books and Supplies	628,570	749,296	644,913	659,746
Other Operating Expenses	2,295,002	2,302,767	2,362,639	2,416,980
Capital Outlay	5,000	5,000	5,130	5,248
Other Outgo	44,471	332,978	332,978	332,978
Direct Support/Indirect Costs	(133,282)	(160,450)	(160,450)	(160,450)
<b>TOTAL EXPENDITURES</b>	<b>21,322,584</b>	<b>21,617,055</b>	<b>21,430,561</b>	<b>21,848,259</b>
EXCESS (DEFICIENCY)	3,554,868	3,792,842	3,339,949	3,028,880
<u>Interfund Transfers</u>				
a) Transfers In	394,630	394,630	394,630	394,630
b) Transfers Out	(142,982)	(201,286)	(142,982)	(142,982)
<u>Other Sources/Uses</u>				
a) & b) Sources / Uses				
Contributions	(3,953,751)	(3,994,773)	(3,678,956)	(3,678,264)
<b>TOTAL OTHER FINANCING</b>	<b>(3,702,103)</b>	<b>(3,801,429)</b>	<b>(3,427,308)</b>	<b>(3,426,616)</b>
<b>COST OF SALARY INCREASE: Certificated</b>	<b>SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>COST OF SALARY INCREASE: Classified</b>	<b>SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>COST OF SALARY INCREASE: Admin/Conf</b>	<b>SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>NET INCREASE (DECREASE)</b>				
<b>IN FUND BALANCE</b>	<b>(147,235)</b>	<b>(8,587)</b>	<b>(87,359)</b>	<b>(397,736)</b>
BEGINNING FUND BALANCE - JULY 1	3,155,773	3,037,191	3,028,604	2,941,245
ENDING FUND BALANCE PROJECTED	3,008,538	3,028,604	2,941,245	2,543,509
Components of Ending Fund Balance				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenditures	-	-	-	-
TSA Clearing Fund	76,973	76,857	76,857	76,857
Legally Restricted				
Designated for Economic Uncertainties- 3%	1,053,808	1,090,182	1,090,182	1,090,182
<u>Other Designations:</u>				
Accrued Vacation	106,544	88,351	88,351	88,351
Forest Reserve	9,169	9,169	9,169	9,169
Categorical Sweeps	-	-	-	-
Medi-Cal Administrative Act	1,895	-	-	-
Nevada County Sp Ed Services	2,683	2,887	2,887	2,887
Mandated Cost	653,888	748,912	748,912	748,912
Star Testing	7,094	4,910	4,910	4,910
Energy Grant/Safety Credits	27,899	24,459	24,459	24,459
Sweep of Prior Year Carry over	610,939	561,047	473,688	75,952
Savings for Continued Decline	-	-	-	-
Facility Use Billing	368,088	333,457	333,457	333,457
Verizon Tower	79,558	78,373	78,373	78,373
<b>Undesignated Amount</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>(0)</b>
Total Reserves	3,008,538	3,028,604	2,941,245	2,543,509



**NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS**

	<b>RESTRICTED ADOPTED 2014/2015</b>	<b>RESTRICTED 1ST INTERIM 2014/2015</b>	<b>RESTRICTED 2015/2016</b>	<b>RESTRICTED 2016/2017</b>
<b>REVENUES:</b>				
Revenue Limit	-	-	-	-
Federal Revenues	1,448,967	1,576,652	1,448,967	1,448,967
Other State Revenues	413,162	614,266	627,718	641,152
Other Local Revenues	2,178,597	2,392,784	2,445,186	2,497,513
<b>TOTAL REVENUES</b>	<b>4,040,726</b>	<b>4,583,702</b>	<b>4,521,871</b>	<b>4,587,632</b>
<b>EXPENDITURES:</b>				
Certificated Salaries	2,314,296	2,409,515	2,409,515	2,316,020
Step & Column 1.1%			26,505	25,476
Reduction of 2 Certificated Positions			(120,000)	
Classified Salaries	1,785,305	1,694,699	1,694,699	1,711,646
Step Increase 1%			16,947	17,116
Employee Benefits	1,480,651	1,467,406	1,467,406	1,452,096
Statutory benefits on salary changes			(15,310)	8,519
Books and Supplies	970,463	1,012,073	637,876	604,761
Other Operating Expenses	1,841,374	2,399,615	1,881,700	1,921,968
Capital Outlay	-	75,230	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	90,535	110,582	90,535	90,535
<b>TOTAL EXPENDITURES</b>	<b>8,482,624</b>	<b>9,169,120</b>	<b>8,089,873</b>	<b>8,148,138</b>
<b>EXCESS (DEFICIENCY)</b>	<b>(4,441,898)</b>	<b>(4,585,418)</b>	<b>(3,568,002)</b>	<b>(3,560,506)</b>
<b>OTHER FINANCING SOURCES/USES</b>				
<u>Interfund Transfers</u>				
a) Transfers In				
b) Transfers Out	(160,607)	(160,607)	(160,954)	(160,954)
<u>Other Sources/Uses</u>				
a) Sources				
b) Uses				
Contributions	3,953,751	3,994,773	3,678,956	3,678,264
<b>TOTAL OTHER FINANCING SOURCES / USES</b>	<b>3,793,144</b>	<b>3,834,166</b>	<b>3,518,002</b>	<b>3,517,310</b>
<b>COST OF SALARY INCREASE: Certificated</b>	<b>SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>COST OF SALARY INCREASE: Classified</b>	<b>SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>COST OF SALARY INCREASE: Admin/Conf</b>	<b>SETTLED</b>	<b>SETTLED</b>	<b>NOT SETTLED</b>	<b>NOT SETTLED</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(648,754)</b>	<b>(751,252)</b>	<b>(50,000)</b>	<b>(43,196)</b>
<b>BEGINNING FUND BALANCE</b>				
July 1 Balance	681,673	844,448	93,196	43,196
Ending Balance (per unaudited actuals)	32,919	93,196	43,196	0
<b>Components of Ending Fund Balance</b>				
Revolving Cash				
Stores				
Prepaid Expenditures				
Legally Restricted	32,919	93,196	43,196	-
Designated for Economic Uncertainties- 3.5%				
Other Designations:				
Nevada County special ed services				
<b>Undesignated Amount</b>	<b>-</b>	<b>-</b>	<b>0</b>	<b>0</b>
<b>Fund Balance</b>	<b>32,919</b>	<b>93,196</b>	<b>43,196</b>	<b>0</b>