



WASHINGTON UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT

FISCAL YEAR 2014-2015

WASHINGTON UNIFIED SCHOOL DISTRICT

FIRST INTERIM REPORT 2014-2015

FINANCIAL STATEMENT NOTES

REPORTING FORMAT

The California Education Code (Ed Code) requires school district governing boards to approve and certify four financial reports each year. Three of these reports: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Unaudited Actuals (covering July 1 through June 30) must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education. The fourth report is the audited financial statements prepared by an independent audit firm in accordance with Generally Accepted Accounting Principles (GAAP). Based on the information presented, the Board must make one of three certifications:

- **Positive Certification:** This means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- **Qualified Certification:** This means the District may not be able to meet its obligations for the current year and subsequent two years.
- **Negative Certification:** This means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the First Interim Report meets the Ed Code requirements. The report includes documents for each “fund” of the district showing revenues and expenditures. The first pages of the fund documents identify revenues and expenditures at a summary level of information followed by additional documents that disclose the details behind the revenues and expenditures. The First Interim Report also meets the criteria for a Positive Certification.

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state’s commitment to ensuring all LEAs are funded at no less than they received in 2012-13. This is simple in concept and extremely complex in application.

For the Washington Unified School District, several of the new variables in the formula, although calculated, do not apply. For example, the LCFF has an Economic Recovery Target, a Hold Harmless calculation, and a Necessary Small School calculation that do not apply. However, several aspects of the formula have a significant impact on determining the District’s funding level. The most significant of these are noted in the following paragraphs.

The LCFF Calculator is designed to calculate LCFF revenue projections for 2014-15, 2015-16 and 2016-17. It provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and gap funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

Grade Span Adjustment (GSA): The base grant for the K-3 grade span increases by 10.4% for maintaining class size ratios at 24:1, or a locally bargained alternative ratio, at full implementation of the LCFF. The active enrollment count shall be made on the last teaching day of each school month that ends prior to April 15 of the school year for each school site. During implementation of the LCFF and as a condition of apportionment for this add-on, districts are required to either: 1. Have a class size ratio of 24:1 or less at each school site in 2013-14 and maintain that ratio in the future; 2. Collectively bargain an alternative class size ratio for this grade span, or; 3. Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

Districts that fail to meet the above requirements at each school site will lose 100% of this additional funding in that fiscal year. If a district's LCFF gap funding is negative or zero, the district must maintain the same class enrollment for each school site in the 2014-15 year, unless there is a collectively bargained alternative ratio.

Cost of Living Adjustment (COLA): increases in funding. The difference between a district's starting point, its LCFF target (gap) and the state's LCFF gap percentage funding are the drivers of funding for all districts until full implementation. Under the LCFF, the COLA is applied to the entitlement targets. The FCMAT LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

Districts whose current funding exceeds their LCFF target amount (hold harmless / minimum state aid) will not receive an increase attributed to the COLA percentage. Annual COLAs are applied to LCFF target amounts. Once the LCFF is fully funded, the base LCFF amounts will receive annual COLA increases. The DOF estimates the 2014-15 COLA as 0.85%, 2015-16 as 2.19%, and 2016-17 as 2.14%.

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the District's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners, or as Foster Youth.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage.

If the District's unduplicated pupil count percentage exceeds 55% then the District will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and

9-12 grade span adjustments. For the Washington Unified School District, its 68.13% unduplicated percentage would generate a concentration grant for 13.13% of its ADA.

The application of the variables that impact the District's LCFF target are shown below in Chart #1 – LCFF Target Calculation. The LCFF Target for fiscal 2014-2015 is \$67,666,474.

LOCAL CONTROL FUNDING FORMULA						2014-2015 First Interim
CALCULATE LCFF TARGET						
						COLA 0.850%
Unduplicated as % of Enrollment	2 yr average		68.80%	68.80%		2014-15
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,354.57	7,012	729	1,065	534	21,992,368
Grades 4-6	1,653.94	7,116		979	491	14,201,003
Grades 7-8	1,072.50	7,328		1,008	506	9,483,007
Grades 9-12	2,052.81	8,491	221	1,199	601	21,578,932
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,133.82	53,569,372	2,170,153	7,669,760	3,846,027	67,255,310
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						411,164
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						67,666,474

Chart #1 – LCFF Target Calculation

For fiscal 2013-2014, LCFF Entitlement is estimated to be \$53,618,811 as shown below in Chart #2 – LCFF Entitlement Calculation. This is an estimated increase of \$5,895,073 (12.35%) over the fiscal 2013-2014 funding level.

CALCULATE LCFF PHASE-IN ENTITLEMENT						2014/15
LOCAL CONTROL FUNDING FORMULA TARGET						67,666,474
LOCAL CONTROL FUNDING FORMULA FLOOR						47,723,738
LCFF Need (LCFF Target less LCFF Floor, if positive)						19,942,736
Current Year Gap Funding				29.56%		5,895,073
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						53,618,811
CALCULATE STATE AID						
Transition Entitlement						53,618,811
Local Revenue (including RDA)						(8,961,246)
Gross State Aid						44,657,565
CALCULATE MINIMUM STATE AID						
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						53,618,811
CHANGE OVER PRIOR YEAR			12.35%	5,895,073		
LCFF Entitlement PER ADA						7,516
PER ADA CHANGE OVER PRIOR YEAR						12.35% 826
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase			2014-15
State Aid		18.07%	6,835,137			44,657,565
Property Taxes net of in-lieu		-9.49%	(940,064)			8,961,246
Charter in-Lieu Taxes		0.00%	-			-
LCFF pre COE, Choice, Supp						53,618,811

Chart #2 – LCFF Entitlement Calculation

FEDERAL SEQUESTRATION

The Consolidated Appropriations Act finalized fiscal year (FY) 2014 funding for federal agencies including Education and ended the possibility of further sequestration cuts in FY 2014. However, the Budget Control Act sequestration provisions are still in effect until 2023. The Consolidated Appropriations Act funded ESEA Title I at \$14.38 billion with a \$624.5 million increase above the FY 2013 sequestration level. IDEA funding for FY 2014 is \$11.4 billion with a \$497.9 million increase above the FY 2013 sequestration level.

This represents a 4.5% funding increase for Title I and IDEA above the FY 2013 sequestration level. These increases partially restore the FY 2013 5.23% sequestration cuts. Districts receiving Impact Aid funding had the FY 2013 5.23% sequestration cuts restored in FY 2014 because Impact Aid was funded at \$100 million above its pre-sequestration FY 2013 level.

For the 2014-15 school year, funded with FY 2014 funds, we anticipate a 4.5% increase in funding for Title I and IDEA above the FY 2013 sequestration levels. The Perkins Career and Technical Education program is funded at 5.0% above FY 2013 sequestration levels.

CALPADS

As noted above, the LCFF provides supplemental funding for students that are eligible for free and reduced price meals (FRPM), or are English Learners (EL), or are foster youth. Because of this, the FRPM, EL and foster youth counts will be all the more important. It is imperative for districts to develop or refine their system for accurately gathering, reporting, and certifying data in CALPADS.

The District's Administration is looking into processes that can be instituted to validate the CALPADS report to ensure the accuracy of the FRPM and EL counts as reported in the student information system. Additionally, the EL coordinator and food services director will be responsible for the review and certification of the CALPADS report.

CASH MANAGEMENT

The 2014-15 adopted State Budget repays nearly \$4.7 billion to Proposition 98 General Fund for K-12 revenues that had been deferred from one year to the next during the Great Recession, leaving an outstanding balance of \$897.184 million in K-12 deferrals. Further, the budget includes a trigger mechanism that will appropriate any additional funding resources attributable to the 2013-14 and 2014-15 fiscal years subsequent to the enactment of the budget for the purpose of retiring this remaining deferral balance. Pursuant to Education Code Section 14041.6(h), \$897,184,000 is to be deferred from June 2015 principal apportionment warrants to July 2015. Actual K-12 principal apportionment cross fiscal year deferrals has declined by \$4.67 billion in 2014-15.

Time Frame	2013-14	2014-15
April to July	\$917,542,000	Eliminated
May to July	\$2,352,430,000	Eliminated
June to July	\$2,301,128,000	\$897,184,000
Deferred across fiscal years	\$5,571,100,000	\$897,184,000

CATEGORICAL FUNDING PHILOSOPHY SHIFT

The enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. The State Budget maintained funding for programs that impact the District such as the After School Education & Safety Program (ASES), Early Childhood Education Program, Partnership Academies, the Quality Education Investment Act, Special Education, and State Preschool. However, there are programs that were previously a part of the Tier III Flexibility program that are now permanently a part of the LCFF with program requirements intact. Some of the programs are:

Williams Act: Funding is absorbed by the LCFF but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP). Williams Act facility requirements continue.

Economic Impact Aid (EIA) Funding: EIA is now one of the categorical programs included in the LCFF formula. Currently the requirement to post expenditure data to the LEA's website under Education Code 54029 is still in effect. Districts should continue to post expenditures until cleanup language is completed. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years are still subject to the former EIA restrictions.

Lottery: Lottery funding is calculated in the same manner as prior years, with the exception of ROP ADA and Adult Education ADA. Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA totals will no longer be part of the lottery calculation for 2015-16 and beyond. This potentially has a significant drop in lottery funding for some agencies. The CDE estimates the lottery will provide \$162 per ADA (\$128 per ADA in unrestricted lottery revenues and \$34 per ADA in Prop. 20 revenues) for 2014-15. These rates calculate to funding of \$1,155,546 (\$913,024 unrestricted / \$242,522 restricted).

Mandated Costs: The adopted state budget allocates \$400.5 million to pay down a portion of the debt owed to K-12 for mandated costs. The funds will be paid on a per ADA basis, which is estimated to be about \$67 per ADA, regardless of whether or not districts have outstanding mandate claims. For LEAs with outstanding mandate claims, the funding allocated will count toward retiring the state's mandate obligation. The funds are unrestricted, and while school districts are not required to spend the funds on Common Core State Standards (CCSS) implementation, it is the Legislature's intent for the funds to be used toward CCSS. For the

Washington Unified School District, the first portion of this payment (90%) equals \$ 428,840.00 and has been designated in the components of ending fund balance for ongoing CCSS implementation.

In addition, the Washington Unified School District opted to accept the Mandate Block Grant (MBG) and will receive \$28 per ADA for students in grades K-8, and \$56 per ADA for students in grades 9-12. Opting into the MBG program for fiscal 2014-2015 is expected to generate additional revenues of \$276,600.

Routine Restricted Maintenance: The permanent repeal of the RRM 3% contribution requirement that was in the May Revision did not make it into the final budget. Consequently, LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) through 2014-2015, and then the 3% requirement returns. The District currently has a contribution rate over 2%. The multi-year projection assumes a 3% contribution beginning in the 2015-2016 fiscal year.

CHILD DEVELOPMENT PROGRAMS

The funding for child care and state preschool programs has not been changed since the adopted budget. Included in the state budget was additional funding for state preschool programs of \$155 million in Proposition 98 for the following:

- \$70 million to fund 7,500 additional slots in part-day preschool programs and 7,500 part-day wrap-around slots. In 2015-16 an additional 4,000 state preschool slots and 4,000 part-day wrap-around care slots
- A 5% increase in the standard reimbursement rate for state preschool programs and contracted preschool providers (\$22.28 per day).
- Repeal of state preschool family fees.
- \$50 million for ongoing quality improvement projects.
- \$25 million for one-time early childhood professional development.
- \$10 million for one-time facilities improvement loans for state preschool facility expansion.

The budget also provides an additional \$100 million in non-Proposition 98 child care funding for:

- 500 additional Alternative Payment Program slots and an increase to the regional market rate effective January 1, 2015.
- 1,000 general child care slots and a 5% increase in the standard reimbursement rate effective July 1, 2014 (\$36.10 per day).

SB 1719 (Chaptered on September 28, 2014) added Education Code Section 48003, which requires LEAs to provide an annual report to the CDE starting with the 2015-16 school year that contains information on the type of kindergarten program offered including part-day, full-day, or both. Although the changes in funding for Child Development are in improvement, the District's Child Development Fund has a structural imbalance of \$36,807.

MULTI-YEAR PROJECTIONS

The LCFF will uniquely impact the District and, consequently, budget guidance becomes situational as there are several calculations that determine the amount a district will receive in a given year under the new LCFF. The core components of this formula are the calculation of each district's Floor, Minimum State Aid (commonly referred to as "hold harmless"), and LCFF Target.

Regardless of the change in funding methodology under LCFF, the basics of fiscal solvency remain the same. Budgets and multi-year projections (MYPs) will continue to be prepared with the same acute awareness of the district's tolerance for risk, trend analysis, structural deficits, cash position, status of negotiations, and reserve levels.

As the District incorporates implementation of the LCFF into the MYP, a unique set of financial risk factors combined with overarching risk factors such as uncertainty over the state's economic forecast will have to be considered. All of these risk factors are critically important in determining reserve levels and contingency planning. In July, the Department of Finance (DOF) updated its estimates for LCFF gap funding for 2014-15, 2015-16, and 2016-17 to 29.56%, 20.68%, and 25.48% respectively. These percentages are based on the economic forecasts provided by the DOF as of the enacted budget. These percentages are derived from projected growth in Proposition 98 funding as directed toward funding the LCFF until full implementation.

The increases associated with LCFF gap funding are significantly higher than funding provided to LEAs over the past seven (7) years. For the District, estimated increases in 2015-16 and 2016-17 are \$3,189,861 and \$3,443,649 respectively as shown below in Chart #3 – MYP LCFF Entitlement Calculation.

CALCULATE LCFF PHASE-IN ENTITLEMENT				
		2015/16		2016-17
LOCAL CONTROL FUNDING FORMULA TARGET		69,043,673		70,323,778
LOCAL CONTROL FUNDING FORMULA FLOOR		53,618,811		56,808,672
LCFF Need (<i>LCFF Target less LCFF Floor, if positive</i>)		15,424,862		13,515,106
Current Year Gap Funding	20.68%	3,189,861	25.48%	3,443,649
ECONOMIC RECOVERY PAYMENT		-		-
LCFF Entitlement before Minimum State Aid provision		56,808,672		60,252,321

Chart #3 – MYP LCFF Entitlement Calculation

As this level of funding is unprecedented and the State's economy is showing signs of slowing down, an assumption that the LCFF gap funding will materialize is a best case scenario. There are already additional pressures being put on the Legislature to restore prior year funding cuts in areas of the budget other than education.

The Board of Education's budget philosophy has been more conservative in nature and the MYP in prior years has been calculated to illustrate more of a "middle of the road" or "worst-case scenario" so that risk(s) can be highlighted. With the continuing changes being made to the

Local Control Accountability Plan and potential shifts in expenditures, the MYP for the First Interim Report assumes a more conservative increase in funding as shown below in Chart #4 – First Interim MYP.

	<u>2014/2015</u>		<i>Funded Increase @ 3%</i> <u>2015/2016</u>		<i>Funded Increase @ 3%</i> <u>2016/2017</u>	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$55,404,413	\$ 10,093,229	\$57,096,086	\$ 10,129,173	\$58,784,778	\$ 10,164,522
Total Expenditures / Uses / Sources	\$55,072,828	\$ 12,838,546	\$54,318,887	\$ 10,140,315	\$55,281,208	\$ 10,212,792
Net Increase/Decrease	\$ 331,585	\$ (2,745,317)	\$ 2,777,199	\$ (11,142)	\$ 3,503,570	\$ (48,270)
Beginning Fund Balance	10,333,290	2,908,454	10,664,875	163,137	13,442,075	151,995
Ending Fund Balance	\$ 10,664,875	\$ 163,137	\$ 13,442,075	\$ 151,995	\$ 16,945,645	\$ 103,725
Components of EFB						
Economic Uncertainty Reserve	4,274,185	-	4,359,669	-	4,446,862	-
Stores / Cash	60,000	-	60,000	-	60,000	-
Prepaid Expense	-	-	-	-	-	-
Committed	476,489	-	476,489	-	-	-
Legally Restricted	-	163,137	-	151,995	-	103,725
Deferred Maintenance Reserve	1,750,000	-	2,000,000	-	2,500,000	-
Undesignated	\$ 4,104,201	\$ 0	\$ 6,545,917	\$ 0	\$ 9,938,783	\$ 0

Chart #4 – First Interim MYP

The First Interim MYP shows increases to State revenues equal to \$1,673,318 (2015-16) and \$1,670,558 (2016-17). The increase is the equivalent of applying a funding increase of 3.13% per year on the LCFF entitlement; an amount that is 50% of the anticipated entitlement.

RESERVES

The District's fiscal oversight agent continues to reinforce the need for reserves over the minimum reserve requirements. The experience of the past six years has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. As such, the Board of Education and the Administration have established a minimum fund balance reserve of 6.5%.

The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances, and numerous models are available for consideration. Examples include:

- ✓ The Government Finance Officers Association recommends reserves equal to two months of average general fund operating expenditures, or about 17%
- ✓ Rating agencies like Fitch or Moody's typically assess the adequacy of a district's reserves by comparing them to statewide averages, which have hovered around 15% for California unified school districts in recent years
- ✓ The Fiscal Crisis and Management Assistance Team emphasizes the need to assess not only fund balance but also actual cash on hand

There are a variety of benefits to the District for maintaining higher than minimum reserves including but not limited to:

- ✓ Financial flexibility to absorb unanticipated expenditures without significant disruption to educational programs

- ✓ Protection against exposure to significant one-time outlays such as disasters, lawsuits, or material audit finding
- ✓ Protection against the volatility of state revenues
- ✓ Protection against the volatility of property tax revenues for basic aid districts
- ✓ Cash management / avoiding the cost of borrowing cash
- ✓ Protection against declining enrollment
- ✓ Protection against the expiration of parcel taxes
- ✓ Protection to cover increases in fixed and statutory costs
- ✓ Financial flexibility to shift resources as priorities set through the LCAP process change
- ✓ Planning for major projects such as information technology upgrades or deferred maintenance

However, of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF implementation because gap percentage funding is correlated with Proposition 98 growth. By providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates stability to maintain instructional services and programs.

SB858 PUBLIC HEARING REQUIREMENTS FOR EXCESS RESERVES

Beginning with the 2015-16 adopted budgets, SB 858 amended Education Code Section 42127 to require that a district's public hearing for budget adoption include the following for review and discussion: The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget; the combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget, pursuant to Education Code Section 33128(a){The fund balances included are Fund 01, General Fund, and Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects}; A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties for each fiscal year.

The governing board of a school district shall include this information each time it files an adopted or revised budget with the county superintendent of schools. The County Superintendent of Schools shall determine whether a school district's adopted or revised budget complied with these requirements.

PROPOSITION 2 PASSAGE TRIGGERS CAP ON DISTRICT RESERVES

With the approval by voters of Proposition 2 on November 4, 2014, a Public School System Stabilization Account (PSSSA / Prop 98 Rainy Day Reserve) was established. For a contribution to the PSSSA reserve to occur, all of the following must be true:

1. All Proposition 98 maintenance factor amounts outstanding as of 2013-14 (\$6.6 billion) must have been paid to schools.

2. Capital gains taxes must be greater than 8% of state general fund revenue (capital gains taxes have exceeded 8% seven times in the past 16 years)
3. Proposition 98 must be calculated using Test 1
4. Proposition 98 must not be suspended

If all of the conditions above are met, and a transfer is made to the Public School System Stabilization Account, then SB 858's reserve cap provisions come into effect. In the fiscal year immediately after a transfer to the PSSSA is made, a school district's adopted or revised budget is prohibited from containing a combined assigned or unassigned ending fund balance in excess of either two or three times the minimum recommended reserve for economic uncertainties, as established by the State Board of Education pursuant to Section 33128(a).

☐ For school districts with fewer than 400,000 ADA, twice the school district's applicable minimum recommended reserve for economic uncertainties adopted by the state board.

☐ For school districts with more than 400,000 ADA, three times the school district's applicable minimum recommended reserve for economic uncertainties adopted by the state board.

CONCLUSION

Overall the District's fiscal position is stable. With the promised influx of revenues in future years that the Local Control Funding Formula projects the District's long awaited recovery is in motion. However, caution is warranted as the increase in State revenues is slowing. In addition, the Legislative Analyst's Office forecasts surpluses in the State's budget over the next five (5) fiscal years. The surpluses assume that spending is flat; an assumption that may be a temptation the Legislature cannot resist. In the interim, we must continue to be prudent in the development of the Local Control Accountability Plan which will help guide the spending habits of the District for the next three (3) years.

FIRST INTERIM 2014-2015 VARIANCE REPORT

The Washington Unified School District (WUSD) First Interim report is based on the revenues and expenses thru the fiscal period ending October 31, 2014. The variance analysis compares data in the interim report to data in the approved budget presented to the BOE in August, 2014.

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

1. LCFF funding increased by \$283,236 or 0.53%. This increase is attributed to updating of the LCFF calculator that was issued on November 3, 2014. ADA adjustments will be made throughout the year that will impact this revenue stream.
2. Other State revenue increased by \$21,693 or 1.29%. This increase is a result of adjustments made to both unrestricted lottery and the mandated block grant.
3. Other local revenue decreased by \$81,650 or 30.53%. This decrease is a result of an adjustment to transfer funds from other agencies as their budgets are updated.

Overall, unrestricted revenues increased by \$223,279 or 0.40%

EXPENDITURE VARIANCE

1. Certificated Salaries decreased by \$407,081 or 1.65%. This decrease is attributable primarily due to balancing the position control system to the budget system.
2. Classified Salaries increased by \$348,561 or 4.50%. This increase is attributable primarily due to balancing the position control system to the budget system.
3. Employee Benefits increased by \$438,301 4.52%. Updating of statutory benefit rates and the balancing of the position control system to the budget system generated this increase.
4. Books and Supplies increased by \$285,901 14.78%. This increase is attributable primarily to the posting of carryover and balancing of the associated expenses.
5. Services and Other Operating Expenses decreased by \$1,009,262 or 20.86%. This decrease is attributable primarily to the posting of carryover and balancing of the associated expenses as well as a shift of non-capitalized purchase to capitalized expenditures.
6. Capital Outlay increased by \$1,615,000 or 72.85%. This increase is due to the shift of non-capitalized purchases to capitalized purchases and the inclusion of one-time expenses.
7. Transfers of Indirect Cost decreased by \$78,223 or 7.14%. This decrease is a result in the shift of funding between restricted and unrestricted resources.

Overall unrestricted expenses increased by \$1,193,197 or 2.38%

CONTRIBUTIONS VARIANCE

1. The contribution from the unrestricted general fund to the restricted general fund was flat between budget development and the first interim report and remains at \$5,015,023.

ALL OTHER FUNDS

ADULT EDUCATION – FUND 11

Revenue in the Adult Education fund was flat. The expense stream has a minor adjustment to salaries of \$523.00. The estimated fund balance is projected to be zero.

CHILD DEVELOPMENT – FUND 12

The Child Development fund has a decrease in revenues of \$124,307 or 8.1%. This decrease is due to the changes in projected enrollment for both federal and state programs. The fund had a corresponding decrease in expenditures that offset the decrease in revenue.

CAFETERIA – FUND 13

There were no changes to the anticipated revenue and expense streams for the Cafeteria Fund.

CAPITAL FACILITIES – FUND 25

There were no changes to the anticipated revenue and expense streams for the Capital Facilities Fund.

SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS – FUND 40

This is a new fund that was opened to track the expenditures associated with the Emergency Repair Program. Revenues for this fund are \$2,660,250 and other sources \$1,536,690 for a total fund balance of \$4,196,940. Expense will be updated as projects are executed.

WUSD SCHOLARSHIPS – FUND 73

There were no changes to the anticipated revenue and expense streams for the WUSD Scholarship Fund.

–END–

WUSD FIRST INTERIM 2014-2015 INTERIM SUMMARY AND VARIANCE REPORT

2014-2015 Budget General Fund - Revenue Limit Summary Fund 01 - Adopted Budget Report			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	53,177,389.00	-	53,177,389.00
2. Federal Revenues	-	4,034,360.00	4,034,360.00
3. Other State Revenue	1,654,645.00	1,526,359.00	3,181,004.00
4. Other Local Revenue	349,100.00	2,216,671.00	2,565,771.00
5. Total Revenues	55,181,134.00	7,777,390.00	62,958,524.00
B. Expenditures			
1. Certificated Salaries	25,050,536.00	4,538,140.00	29,588,676.00
2. Classified Salaries	7,400,403.00	2,070,521.00	9,470,924.00
3. Employee Benefits	9,248,844.00	1,803,657.00	11,052,501.00
4. Books and Supplies	1,647,961.00	710,018.00	2,357,979.00
5. Services and Other Operating Expenses	5,847,795.00	3,103,849.00	8,951,644.00
6. Capital Outlay	602,000.00	48,000.00	650,000.00
7. Other Outgo (Including Transfers of Indirect Costs)	84,964.00	67,050.00	152,014.00
8. Other Outgo - Transfers of Indirect Costs	(1,017,895.00)	688,393.00	(329,502.00)
9. Total Expenditures	48,864,608.00	13,029,628.00	61,894,236.00
C. Excess (Deficiency) of Revenues over Expenditures	6,316,526.00	(5,252,238.00)	1,064,288.00
D. Other Financing Sources / Uses			
1. Interfund Transfers		-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(617,995.00)	(617,995.00)
2. Other Sources / Uses			-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(5,015,023.00)	5,015,023.00	-
4. Total, Other Financing Sources / Uses	(5,015,023.00)	4,397,028.00	(617,995.00)
E. Net Increase (Decrease) in Fund Balance	1,301,503.00	(855,210.00)	446,293.00
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,111,869.51	2,908,455.12	13,020,324.63
b. Audit Adjustments	221,421.21	-	221,421.21
c. As of July 1 - Audited	10,333,290.72	2,908,455.12	13,241,745.84
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,333,290.72	2,908,455.12	13,241,745.84
2. Ending Balance	11,634,793.72	2,053,245.12	13,688,038.84
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	35,000.00	-	35,000.00
Prepaid Expenses	-	-	-
All Others	-	-	-
b. Restricted	-	2,053,245.12	2,053,245.12
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	476,489.00	-	476,489.00
d. Assigned	-	-	-
Other Designations	-	-	-
Deferred Maintenance Reserve	1,750,000.00	-	1,750,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	4,019,075.00	-	4,019,075.00
Unassigned/Unappropriated	5,329,229.72	-	5,329,229.72

2014-2015 Budget General Fund - Revenue Limit Summary First Interim Report			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	53,460,625.00	-	53,460,625.00
2. Federal Revenues	-	4,400,645.00	4,400,645.00
3. Other State Revenue	1,676,338.00	3,267,654.00	4,943,992.00
4. Other Local Revenue	267,450.00	2,424,930.00	2,692,380.00
5. Total Revenues	55,404,413.00	10,093,229.00	65,497,642.00
B. Expenditures			
1. Certificated Salaries	24,643,455.00	5,317,353.00	29,960,808.00
2. Classified Salaries	7,748,964.00	2,077,841.00	9,826,805.00
3. Employee Benefits	9,687,145.00	1,937,844.00	11,624,989.00
4. Books and Supplies	1,933,862.00	2,037,897.00	3,971,759.00
5. Services and Other Operating Expenses	4,838,533.00	3,331,359.00	8,169,892.00
6. Capital Outlay	2,217,000.00	151,238.00	2,368,238.00
7. Other Outgo (Including Transfers of Indirect Costs)	84,964.00	67,050.00	152,014.00
8. Other Outgo - Transfers of Indirect Costs	(1,096,118.00)	778,302.00	(317,816.00)
9. Total Expenditures	50,057,805.00	15,698,884.00	65,756,689.00
C. Excess (Deficiency) of Revenues over Expenditures	5,346,608.00	(5,605,655.00)	(259,047.00)
D. Other Financing Sources / Uses			
1. Interfund Transfers		-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(2,154,685.00)	(2,154,685.00)
2. Other Sources / Uses			-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(5,015,023.00)	5,015,023.00	-
4. Total, Other Financing Sources / Uses	(5,015,023.00)	2,860,338.00	(2,154,685.00)
E. Net Increase (Decrease) in Fund Balance	331,585.00	(2,745,317.00)	(2,413,732.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,111,869.51	2,908,455.12	13,020,324.63
b. Audit Adjustments	221,421.21	-	221,421.21
c. As of July 1 - Audited	10,333,290.72	2,908,455.12	13,241,745.84
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,333,290.72	2,908,455.12	13,241,745.84
2. Ending Balance	10,664,875.72	163,138.12	10,828,013.84
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	35,000.00	-	35,000.00
Prepaid Expenses	-	163,138.12	163,138.12
All Others	-	-	-
b. Restricted	-	-	-
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	476,489.00	-	476,489.00
d. Assigned	-	-	-
Other Designations	-	-	-
Deferred Maintenance Reserve	1,750,000.00	-	1,750,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	4,019,075.00	-	4,019,075.00
Unassigned/Unappropriated	4,359,311.72	-	4,359,311.72

2014-2015 Budget					
General Fund - Revenue Limit Summary					
Fund 01 - Variance Analysis					
Description	Unrestricted	%	Restricted	%	Total
A. Revenues					
1. Revenue Limit Sources	(283,236.00)	-0.53%	-	#DIV/0!	(283,236.00)
2. Federal Revenues	-	0.00%	(366,285.00)	-8.32%	(366,285.00)
3. Other State Revenue	(21,693.00)	-1.29%	(1,741,295.00)	-53.29%	(1,762,988.00)
4. Other Local Revenue	81,650.00	30.53%	(208,259.00)	-8.59%	(126,609.00)
5. Total Revenues	(223,279.00)	-0.40%	(2,315,839.00)	-22.94%	(2,539,118.00)
B. Expenditures					
1. Certificated Salaries	407,081.00	1.65%	(779,213.00)	-14.65%	(372,131.98)
2. Classified Salaries	(348,561.00)	-4.50%	(7,320.00)	-0.35%	(355,881.04)
3. Employee Benefits	(438,301.00)	-4.52%	(134,187.00)	-6.92%	(572,488.05)
4. Books and Supplies	(285,901.00)	-14.78%	(1,327,879.00)	-65.16%	(1,613,780.15)
5. Services and Other Operating Expenses	1,009,262.00	20.86%	(227,510.00)	-6.83%	781,752.21
6. Capital Outlay	(1,615,000.00)	-72.85%	(103,238.00)	0.00%	(1,718,238.73)
7. Other Outgo (Including Transfers of Indirect Costs)	-	0.00%	-	0.00%	-
8. Other Outgo - Transfers of Indirect Costs	78,223.00	-7.14%	(89,909.00)	-11.55%	(11,686.07)
9. Total Expenditures	(1,193,197.00)	-2.38%	(2,669,256.00)	-17.00%	(3,862,453.81)
C. Excess (Deficiency) of Revenues over Expenditures	969,918.00	18.14%	353,417.00	-6.30%	1,323,335.81
D. Other Financing Sources / Uses					
1. Interfund Transfers					-
a. Transfer In	-	0.00%	-	0.00%	-
b. Transfer Out	-	0.00%	1,536,690.00	-71.32%	1,536,690.00
2. Other Sources / Uses					-
a. Sources	-	0.00%	-	0.00%	-
b. Uses	-	0.00%	-	0.00%	-
3. Contributions	-	0.00%	-	0.00%	-
4. Total, Other Financing Sources / Uses	-	0.00%	1,536,690.00	53.72%	1,536,690.00
E. Net Increase (Decrease) in Fund Balance	969,918.00	292.51%	1,890,107.00	-68.85%	2,860,025.81

GENERAL FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	52,836,557.00	53,177,389.00	16,077,210.08	53,460,625.00	283,236.00	0.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,179,645.00	1,654,645.00	709,640.62	1,676,338.00	21,693.00	1.3%
4) Other Local Revenue		8600-8799	349,100.00	349,100.00	87,961.77	267,450.00	(81,650.00)	-23.4%
5) TOTAL, REVENUES			54,365,302.00	55,181,134.00	16,874,812.47	55,404,413.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,050,536.00	25,050,536.00	8,698,950.60	24,643,455.00	407,081.00	1.6%
2) Classified Salaries		2000-2999	7,400,403.00	7,400,403.00	2,874,599.55	7,748,964.00	(348,561.00)	-4.7%
3) Employee Benefits		3000-3999	9,179,975.00	9,248,844.00	3,586,026.42	9,687,145.00	(438,301.00)	-4.7%
4) Books and Supplies		4000-4999	1,647,961.00	1,647,961.00	611,223.78	1,933,862.00	(285,901.00)	-17.3%
5) Services and Other Operating Expenditures		5000-5999	5,847,795.00	5,847,795.00	2,438,229.39	4,838,533.00	1,009,262.00	17.3%
6) Capital Outlay		6000-6999	602,000.00	602,000.00	767,570.65	2,217,000.00	(1,615,000.00)	-268.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	84,964.00	84,964.00	26,118.00	84,964.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,017,895.00)	(1,017,895.00)	(75,396.70)	(1,096,118.00)	78,223.00	-7.7%
9) TOTAL, EXPENDITURES			48,795,739.00	48,864,608.00	18,927,321.69	50,057,805.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			5,569,563.00	6,316,526.00	(2,052,509.22)	5,346,608.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	900,000.00	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	(5,015,023.00)	(5,015,023.00)	(360,092.18)	(5,015,023.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,015,023.00)	(5,015,023.00)	539,907.82	(5,015,023.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			554,540.00	1,301,503.00	(1,512,601.40)	331,585.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,111,869.51	10,111,869.51		10,111,869.51	0.00	0.0%
b) Audit Adjustments		9793	221,421.21	221,421.21		221,421.21	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,333,290.72	10,333,290.72		10,333,290.72		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,333,290.72	10,333,290.72		10,333,290.72		
2) Ending Balance, June 30 (E + F1e)			10,887,830.72	11,634,793.72		10,664,875.72		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	35,000.00	35,000.00		35,000.00		
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	476,489.00	476,489.00		476,489.00		
1X Mandate Claim/Common Core	0000	9760	476,489.00					
1X Mandate Claim/Common Core	0000	9760		476,489.00				
1X Mandate Claim/Common Core	0000	9760				476,489.00		
d) Assigned								
Other Assignments		9780	1,750,000.00	1,750,000.00		1,750,000.00		
Deferred Maintenance Reserve	0000	9780	1,750,000.00					
Deferred Maintenance Reserve	0000	9780		1,750,000.00				
Deferred Maintenance Reserve	0000	9780				1,750,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,019,075.00	4,019,075.00		4,274,185.00		
Unassigned/Unappropriated Amount		9790	4,582,266.72	5,329,229.72		4,104,201.72		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	38,588,800.00	39,319,718.00	14,138,107.00	36,348,988.00	(2,970,730.00)	-7.6%
Education Protection Account State Aid - Current Year		8012	6,881,651.00	6,881,651.00	2,076,511.00	8,308,577.00	1,426,926.00	20.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	131,592.00	131,592.00	0.00	130,581.00	(1,011.00)	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	168.00	168.00	0.00	9,000.00	8,832.00	5257.1%
County & District Taxes								
Secured Roll Taxes		8041	8,481,689.00	8,091,603.00	0.00	10,057,975.00	1,966,372.00	24.3%
Unsecured Roll Taxes		8042	231,622.00	231,622.00	0.00	370,986.00	139,364.00	60.2%
Prior Years' Taxes		8043	5,327.00	5,327.00	0.00	4,500.00	(827.00)	-15.5%
Supplemental Taxes		8044	422,157.00	422,157.00	0.00	250,000.00	(172,157.00)	-40.8%
Education Revenue Augmentation Fund (ERAF)		8045	(1,379,243.00)	(1,379,243.00)	0.00	(1,391,427.00)	(12,184.00)	0.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			53,363,763.00	53,704,595.00	16,214,618.00	54,089,180.00	384,585.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(158,186.00)	(158,186.00)	0.00	(158,186.00)	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	(369,020.00)	(369,020.00)	(137,407.92)	(470,369.00)	(101,349.00)	27.5%
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%
TOTAL, LCFF SOURCES			52,836,557.00	53,177,389.00	16,077,210.08	53,460,625.00	283,236.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	250,899.00	725,899.00	685,201.00	732,850.00	6,951.00	1.0%
Lottery - Unrestricted and Instructional Materials		8560	928,746.00	928,746.00	22,610.67	943,488.00	14,742.00	1.6%
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	0.00	0.00	1,828.95	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,179,645.00	1,654,645.00	709,640.62	1,676,338.00	21,693.00	1.3%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	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	35,000.00	35,000.00	32,304.85	35,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	150,000.00	150,000.00	55,656.92	170,459.00	20,459.00	13.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	134,100.00	134,100.00	0.00	31,991.00	(102,109.00)	-76.1%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			349,100.00	349,100.00	87,961.77	267,450.00	(81,650.00)	-23.4%
TOTAL, REVENUES			54,365,302.00	55,181,134.00	16,874,812.47	55,404,413.00	223,279.00	0.4%

Description	Resource Codes	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	21,535,826.00	21,535,826.00	7,501,194.79	21,436,802.00	99,024.00	0.5%
Certificated Pupil Support Salaries		1200	785,191.00	785,191.00	184,261.20	610,085.00	175,106.00	22.3%
Certificated Supervisors' and Administrators' Salaries		1300	2,555,030.00	2,555,030.00	966,584.50	2,422,079.00	132,951.00	5.2%
Other Certificated Salaries		1900	174,489.00	174,489.00	46,910.11	174,489.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			25,050,536.00	25,050,536.00	8,698,950.60	24,643,455.00	407,081.00	1.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	82.12	0.00	0.00	0.0%
Classified Support Salaries		2200	4,139,626.00	4,139,626.00	1,616,599.59	4,140,225.00	(599.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	690,238.00	690,238.00	265,700.84	670,013.00	20,225.00	2.9%
Clerical, Technical and Office Salaries		2400	2,090,987.00	2,090,987.00	809,765.11	2,293,903.00	(202,916.00)	-9.7%
Other Classified Salaries		2900	479,552.00	479,552.00	182,451.89	644,823.00	(165,271.00)	-34.5%
TOTAL, CLASSIFIED SALARIES			7,400,403.00	7,400,403.00	2,874,599.55	7,748,964.00	(348,561.00)	-4.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,612,051.00	2,417,340.00	762,527.79	2,261,304.00	156,036.00	6.5%
PERS		3201-3202	940,164.00	940,164.00	312,009.61	908,702.00	31,462.00	3.3%
OASDI/Medicare/Alternative		3301-3302	870,219.00	870,219.00	336,356.74	921,278.00	(51,059.00)	-5.9%
Health and Welfare Benefits		3401-3402	3,553,109.00	3,553,109.00	1,222,880.08	3,771,456.00	(218,347.00)	-6.1%
Unemployment Insurance		3501-3502	15,681.00	15,681.00	12,906.73	19,854.00	(4,173.00)	-26.6%
Workers' Compensation		3601-3602	1,188,751.00	1,188,751.00	441,735.45	1,224,966.00	(36,215.00)	-3.0%
OPEB, Allocated		3701-3702	0.00	263,580.00	204,505.82	263,580.00	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	293,104.20	316,005.00	(316,005.00)	New
TOTAL, EMPLOYEE BENEFITS			9,179,975.00	9,248,844.00	3,586,026.42	9,687,145.00	(438,301.00)	-4.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	150,000.00	150,000.00	32,309.75	150,545.00	(545.00)	-0.4%
Books and Other Reference Materials		4200	49,972.00	49,972.00	67,772.81	56,934.00	(6,962.00)	-13.9%
Materials and Supplies		4300	1,142,989.00	1,142,989.00	437,760.33	1,434,377.00	(291,388.00)	-25.5%
Noncapitalized Equipment		4400	305,000.00	305,000.00	73,380.89	292,006.00	12,994.00	4.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,647,961.00	1,647,961.00	611,223.78	1,933,862.00	(285,901.00)	-17.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	86,628.00	86,628.00	27,527.91	86,898.00	(270.00)	-0.3%
Dues and Memberships		5300	35,800.00	35,800.00	23,163.60	37,420.00	(1,620.00)	-4.5%
Insurance		5400-5450	371,500.00	371,500.00	389,193.00	410,693.00	(39,193.00)	-10.5%
Operations and Housekeeping Services		5500	1,285,000.00	1,285,000.00	349,179.36	1,285,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	318,791.00	318,791.00	207,874.35	319,527.00	(736.00)	-0.2%
Transfers of Direct Costs		5710	(3,600.00)	(3,600.00)	(902.25)	(3,600.00)	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	3,652,245.00	3,652,245.00	1,354,322.06	2,600,241.00	1,052,004.00	28.8%
Communications		5900	101,431.00	101,431.00	87,871.36	102,354.00	(923.00)	-0.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,847,795.00	5,847,795.00	2,438,229.39	4,838,533.00	1,009,262.00	17.3%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	90,055.91	715,000.00	(715,000.00)	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	520,000.00	520,000.00	677,514.74	1,420,000.00	(900,000.00)	-173.1%
Equipment Replacement		6500	82,000.00	82,000.00	0.00	82,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			602,000.00	602,000.00	767,570.65	2,217,000.00	(1,615,000.00)	-268.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	84,964.00	84,964.00	26,118.00	84,964.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			84,964.00	84,964.00	26,118.00	84,964.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(688,393.00)	(688,393.00)	0.00	(778,302.00)	89,909.00	-13.1%
Transfers of Indirect Costs - Interfund		7350	(329,502.00)	(329,502.00)	(75,396.70)	(317,816.00)	(11,686.00)	3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,017,895.00)	(1,017,895.00)	(75,396.70)	(1,096,118.00)	78,223.00	-7.7%
TOTAL, EXPENDITURES			48,795,739.00	48,864,608.00	18,927,321.69	50,057,805.00	(1,193,197.00)	-2.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	900,000.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	900,000.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(5,015,023.00)	(5,015,023.00)	(360,092.18)	(5,015,023.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(5,015,023.00)	(5,015,023.00)	(360,092.18)	(5,015,023.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(5,015,023.00)	(5,015,023.00)	539,907.82	(5,015,023.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,034,360.00	4,034,360.00	725,423.99	4,400,645.00	366,285.00	9.1%
3) Other State Revenue		8300-8599	1,526,359.00	1,526,359.00	2,417,437.46	3,267,654.00	1,741,295.00	114.1%
4) Other Local Revenue		8600-8799	2,216,671.00	2,216,671.00	995,783.50	2,424,930.00	208,259.00	9.4%
5) TOTAL, REVENUES			7,777,390.00	7,777,390.00	4,138,644.95	10,093,229.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,538,140.00	4,538,140.00	1,530,661.49	5,317,353.00	(779,213.00)	-17.2%
2) Classified Salaries		2000-2999	2,070,521.00	2,070,521.00	750,822.87	2,077,841.00	(7,320.00)	-0.4%
3) Employee Benefits		3000-3999	1,803,657.00	1,803,657.00	604,180.27	1,937,844.00	(134,187.00)	-7.4%
4) Books and Supplies		4000-4999	710,018.00	710,018.00	404,517.17	2,037,897.00	(1,327,879.00)	-187.0%
5) Services and Other Operating Expenditures		5000-5999	3,103,849.00	3,103,849.00	663,977.87	3,331,359.00	(227,510.00)	-7.3%
6) Capital Outlay		6000-6999	48,000.00	48,000.00	121,374.15	151,238.00	(103,238.00)	-215.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	67,050.00	67,050.00	0.00	67,050.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	688,393.00	688,393.00	0.00	778,302.00	(89,909.00)	-13.1%
9) TOTAL, EXPENDITURES			13,029,628.00	13,029,628.00	4,075,533.82	15,698,884.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,252,238.00)	(5,252,238.00)	63,111.13	(5,605,655.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	617,995.00	617,995.00	1,896,782.18	2,154,685.00	(1,536,690.00)	-248.7%
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	5,015,023.00	5,015,023.00	360,092.18	5,015,023.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,397,028.00	4,397,028.00	(1,536,690.00)	2,860,338.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(855,210.00)	(855,210.00)	(1,473,578.87)	(2,745,317.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,908,455.12	2,908,455.12		2,908,455.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,908,455.12	2,908,455.12		2,908,455.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,908,455.12	2,908,455.12		2,908,455.12		
2) Ending Balance, June 30 (E + F1e)			2,053,245.12	2,053,245.12		163,138.12		
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	2,053,245.12	2,053,245.12		163,138.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		(0.09)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF Sources			0.00	0.00	0.00	0.00		
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091						
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,170,661.00	1,170,661.00	0.00	1,170,661.00	0.00	0.0%
Special Education Discretionary Grants		8182	106,645.00	106,645.00	26,510.31	133,155.00	26,510.00	24.9%
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	1,792,070.00	1,792,070.00	478,145.95	2,188,453.00	396,383.00	22.1%
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	384,645.00	384,645.00	103,353.15	458,930.00	74,285.00	19.3%

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	141,007.00	141,007.00	36,372.06	171,981.00	30,974.00	22.0%
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	68,187.00	68,187.00	0.00	72,835.00	4,648.00	6.8%
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	371,145.00	371,145.00	81,042.52	204,630.00	(166,515.00)	-44.9%
TOTAL, FEDERAL REVENUE			4,034,360.00	4,034,360.00	725,423.99	4,400,645.00	366,285.00	9.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	221,130.00	221,130.00	28,063.88	250,614.00	29,484.00	13.3%
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	646,631.00	646,631.00	420,310.15	646,631.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	409,500.00	409,500.00	408,441.00	510,551.00	101,051.00	24.7%
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	249,098.00	249,098.00	1,560,622.43	1,859,858.00	1,610,760.00	646.6%
TOTAL, OTHER STATE REVENUE			1,526,359.00	1,526,359.00	2,417,437.46	3,267,654.00	1,741,295.00	114.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm€		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	198,032.00	198,032.00	257,520.50	406,291.00	208,259.00	105.2%
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	2,018,639.00	2,018,639.00	738,263.00	2,018,639.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,216,671.00	2,216,671.00	995,783.50	2,424,930.00	208,259.00	9.4%
TOTAL, REVENUES			7,777,390.00	7,777,390.00	4,138,644.95	10,093,229.00	2,315,839.00	29.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,319,710.00	3,319,710.00	1,092,697.91	3,924,773.00	(605,063.00)	-18.2%
Certificated Pupil Support Salaries		1200	654,986.00	654,986.00	225,394.24	768,847.00	(113,861.00)	-17.4%
Certificated Supervisors' and Administrators' Salaries		1300	449,977.00	449,977.00	170,503.82	510,266.00	(60,289.00)	-13.4%
Other Certificated Salaries		1900	113,467.00	113,467.00	42,065.52	113,467.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			4,538,140.00	4,538,140.00	1,530,661.49	5,317,353.00	(779,213.00)	-17.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,212,530.00	1,212,530.00	420,176.66	1,213,430.00	(900.00)	-0.1%
Classified Support Salaries		2200	575,490.00	575,490.00	225,093.12	575,615.00	(125.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	117,678.00	117,678.00	50,897.75	117,678.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	128,023.00	128,023.00	50,374.07	129,318.00	(1,295.00)	-1.0%
Other Classified Salaries		2900	36,800.00	36,800.00	4,281.27	41,800.00	(5,000.00)	-13.6%
TOTAL, CLASSIFIED SALARIES			2,070,521.00	2,070,521.00	750,822.87	2,077,841.00	(7,320.00)	-0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	416,114.00	416,114.00	126,775.58	490,918.00	(74,804.00)	-18.0%
PERS		3201-3202	239,817.00	239,817.00	91,074.69	240,561.00	(744.00)	-0.3%
OASDI/Medicare/Alternative		3301-3302	223,339.00	223,339.00	83,498.59	235,402.00	(12,063.00)	-5.4%
Health and Welfare Benefits		3401-3402	635,140.00	635,140.00	212,847.79	644,677.00	(9,537.00)	-1.5%
Unemployment Insurance		3501-3502	3,406.00	3,406.00	1,137.61	4,050.00	(644.00)	-18.9%
Workers' Compensation		3601-3602	256,341.00	256,341.00	86,918.21	287,368.00	(31,027.00)	-12.1%
OPEB, Allocated		3701-3702	25,000.00	25,000.00	0.00	25,000.00	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	4,500.00	4,500.00	1,927.80	9,868.00	(5,368.00)	-119.3%
TOTAL, EMPLOYEE BENEFITS			1,803,657.00	1,803,657.00	604,180.27	1,937,844.00	(134,187.00)	-7.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	229,130.00	229,130.00	111,124.62	258,614.00	(29,484.00)	-12.9%
Books and Other Reference Materials		4200	33,125.00	33,125.00	56,441.41	105,126.00	(72,001.00)	-217.4%
Materials and Supplies		4300	431,763.00	431,763.00	126,409.93	602,293.00	(170,530.00)	-39.5%
Noncapitalized Equipment		4400	16,000.00	16,000.00	110,541.21	1,071,864.00	(1,055,864.00)	-6599.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			710,018.00	710,018.00	404,517.17	2,037,897.00	(1,327,879.00)	-187.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	972,000.00	972,000.00	145,829.18	972,000.00	0.00	0.0%
Travel and Conferences		5200	73,833.00	73,833.00	39,311.59	130,295.00	(56,462.00)	-76.5%
Dues and Memberships		5300	2,700.00	2,700.00	0.00	2,700.00	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	167,000.00	167,000.00	41,938.69	167,000.00	0.00	0.0%
Transfers of Direct Costs		5710	3,600.00	3,600.00	902.25	3,600.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,855,301.00	1,855,301.00	426,300.25	2,025,349.00	(170,048.00)	-9.2%
Communications		5900	29,415.00	29,415.00	9,695.91	30,415.00	(1,000.00)	-3.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,103,849.00	3,103,849.00	663,977.87	3,331,359.00	(227,510.00)	-7.3%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	18,915.00	0.00	0.00	0.0%
Land Improvements		6170	8,000.00	8,000.00	7,770.00	8,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	29,689.15	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	25,000.00	25,000.00	65,000.00	128,238.00	(103,238.00)	-413.0%
Equipment Replacement		6500	15,000.00	15,000.00	0.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			48,000.00	48,000.00	121,374.15	151,238.00	(103,238.00)	-215.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	67,050.00	67,050.00	0.00	67,050.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			67,050.00	67,050.00	0.00	67,050.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	688,393.00	688,393.00	0.00	778,302.00	(89,909.00)	-13.1%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			688,393.00	688,393.00	0.00	778,302.00	(89,909.00)	-13.1%
TOTAL, EXPENDITURES			13,029,628.00	13,029,628.00	4,075,533.82	15,698,884.00	(2,669,256.00)	-20.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	617,995.00	617,995.00	1,896,782.18	2,154,685.00	(1,536,690.00)	-248.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			617,995.00	617,995.00	1,896,782.18	2,154,685.00	(1,536,690.00)	-248.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments		8931	0.00	0.00	0.00	0.00		
Emergency Apportionments								
Proceeds		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease-Purchase of Land/Buildings								
Other Sources		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs								
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	5,015,023.00	5,015,023.00	360,092.18	5,015,023.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			5,015,023.00	5,015,023.00	360,092.18	5,015,023.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,397,028.00	4,397,028.00	(1,536,690.00)	2,860,338.00	1,536,690.00	-34.9%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	52,836,557.00	53,177,389.00	16,077,210.08	53,460,625.00	283,236.00	0.5%
2) Federal Revenue		8100-8299	4,034,360.00	4,034,360.00	725,423.99	4,400,645.00	366,285.00	9.1%
3) Other State Revenue		8300-8599	2,706,004.00	3,181,004.00	3,127,078.08	4,943,992.00	1,762,988.00	55.4%
4) Other Local Revenue		8600-8799	2,565,771.00	2,565,771.00	1,083,745.27	2,692,380.00	126,609.00	4.9%
5) TOTAL, REVENUES			62,142,692.00	62,958,524.00	21,013,457.42	65,497,642.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	29,588,676.00	29,588,676.00	10,229,612.09	29,960,808.00	(372,132.00)	-1.3%
2) Classified Salaries		2000-2999	9,470,924.00	9,470,924.00	3,625,422.42	9,826,805.00	(355,881.00)	-3.8%
3) Employee Benefits		3000-3999	10,983,632.00	11,052,501.00	4,190,206.69	11,624,989.00	(572,488.00)	-5.2%
4) Books and Supplies		4000-4999	2,357,979.00	2,357,979.00	1,015,740.95	3,971,759.00	(1,613,780.00)	-68.4%
5) Services and Other Operating Expenditures		5000-5999	8,951,644.00	8,951,644.00	3,102,207.26	8,169,892.00	781,752.00	8.7%
6) Capital Outlay		6000-6999	650,000.00	650,000.00	888,944.80	2,368,238.00	(1,718,238.00)	-264.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	152,014.00	152,014.00	26,118.00	152,014.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(329,502.00)	(329,502.00)	(75,396.70)	(317,816.00)	(11,686.00)	3.5%
9) TOTAL, EXPENDITURES			61,825,367.00	61,894,236.00	23,002,855.51	65,756,689.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			317,325.00	1,064,288.00	(1,989,398.09)	(259,047.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	900,000.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	617,995.00	617,995.00	1,896,782.18	2,154,685.00	(1,536,690.00)	-248.7%
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			(617,995.00)	(617,995.00)	(996,782.18)	(2,154,685.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(300,670.00)	446,293.00	(2,986,180.27)	(2,413,732.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,020,324.63	13,020,324.63		13,020,324.63	0.00	0.0%
b) Audit Adjustments		9793	221,421.21	221,421.21		221,421.21	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,241,745.84	13,241,745.84		13,241,745.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,241,745.84	13,241,745.84		13,241,745.84		
2) Ending Balance, June 30 (E + F1e)			12,941,075.84	13,688,038.84		10,828,013.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	35,000.00	35,000.00		35,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,053,245.12	2,053,245.12		163,138.21		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	476,489.00	476,489.00		476,489.00		
1X Mandate Claim/Common Core	0000	9760	476,489.00					
1X Mandate Claim/Common Core	0000	9760		476,489.00				
1X Mandate Claim/Common Core	0000	9760				476,489.00		
d) Assigned								
Other Assignments		9780	1,750,000.00	1,750,000.00		1,750,000.00		
Deferred Maintenance Reserve	0000	9780	1,750,000.00					
Deferred Maintenance Reserve	0000	9780		1,750,000.00				
Deferred Maintenance Reserve	0000	9780				1,750,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,019,075.00	4,019,075.00		4,274,185.00		
Unassigned/Unappropriated Amount		9790	4,582,266.72	5,329,229.72		4,104,201.63		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	38,588,800.00	39,319,718.00	14,138,107.00	36,348,988.00	(2,970,730.00)	-7.6%
Education Protection Account State Aid - Current Year		8012	6,881,651.00	6,881,651.00	2,076,511.00	8,308,577.00	1,426,926.00	20.7%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	131,592.00	131,592.00	0.00	130,581.00	(1,011.00)	-0.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	168.00	168.00	0.00	9,000.00	8,832.00	5257.1%
County & District Taxes								
Secured Roll Taxes		8041	8,481,689.00	8,091,603.00	0.00	10,057,975.00	1,966,372.00	24.3%
Unsecured Roll Taxes		8042	231,622.00	231,622.00	0.00	370,986.00	139,364.00	60.2%
Prior Years' Taxes		8043	5,327.00	5,327.00	0.00	4,500.00	(827.00)	-15.5%
Supplemental Taxes		8044	422,157.00	422,157.00	0.00	250,000.00	(172,157.00)	-40.8%
Education Revenue Augmentation Fund (ERAF)		8045	(1,379,243.00)	(1,379,243.00)	0.00	(1,391,427.00)	(12,184.00)	0.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			53,363,763.00	53,704,595.00	16,214,618.00	54,089,180.00	384,585.00	0.7%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	(158,186.00)	(158,186.00)	0.00	(158,186.00)	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	(369,020.00)	(369,020.00)	(137,407.92)	(470,369.00)	(101,349.00)	27.5%
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%
TOTAL, LCFF SOURCES			52,836,557.00	53,177,389.00	16,077,210.08	53,460,625.00	283,236.00	0.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,170,661.00	1,170,661.00	0.00	1,170,661.00	0.00	0.0%
Special Education Discretionary Grants		8182	106,645.00	106,645.00	26,510.31	133,155.00	26,510.00	24.9%
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	1,792,070.00	1,792,070.00	478,145.95	2,188,453.00	396,383.00	22.1%
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	384,645.00	384,645.00	103,353.15	458,930.00	74,285.00	19.3%

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)
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	141,007.00	141,007.00	36,372.06	171,981.00	30,974.00	22.0%
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	68,187.00	68,187.00	0.00	72,835.00	4,648.00	6.8%
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	371,145.00	371,145.00	81,042.52	204,630.00	(166,515.00)	-44.9%
TOTAL, FEDERAL REVENUE			4,034,360.00	4,034,360.00	725,423.99	4,400,645.00	366,285.00	9.1%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	250,899.00	725,899.00	685,201.00	732,850.00	6,951.00	1.0%
Lottery - Unrestricted and Instructional Materials		8560	1,149,876.00	1,149,876.00	50,674.55	1,194,102.00	44,226.00	3.8%
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	646,631.00	646,631.00	420,310.15	646,631.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	409,500.00	409,500.00	408,441.00	510,551.00	101,051.00	24.7%
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	249,098.00	249,098.00	1,562,451.38	1,859,858.00	1,610,760.00	646.6%
TOTAL, OTHER STATE REVENUE			2,706,004.00	3,181,004.00	3,127,078.08	4,943,992.00	1,762,988.00	55.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	35,000.00	35,000.00	32,304.85	35,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	348,032.00	348,032.00	313,177.42	576,750.00	228,718.00	65.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	134,100.00	134,100.00	0.00	31,991.00	(102,109.00)	-76.1%
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	2,018,639.00	2,018,639.00	738,263.00	2,018,639.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,565,771.00	2,565,771.00	1,083,745.27	2,692,380.00	126,609.00	4.9%
TOTAL, REVENUES			62,142,692.00	62,958,524.00	21,013,457.42	65,497,642.00	2,539,118.00	4.0%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	24,855,536.00	24,855,536.00	8,593,892.70	25,361,575.00	(506,039.00)	-2.0%
Certificated Pupil Support Salaries		1200	1,440,177.00	1,440,177.00	409,655.44	1,378,932.00	61,245.00	4.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,005,007.00	3,005,007.00	1,137,088.32	2,932,345.00	72,662.00	2.4%
Other Certificated Salaries		1900	287,956.00	287,956.00	88,975.63	287,956.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			29,588,676.00	29,588,676.00	10,229,612.09	29,960,808.00	(372,132.00)	-1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,212,530.00	1,212,530.00	420,258.78	1,213,430.00	(900.00)	-0.1%
Classified Support Salaries		2200	4,715,116.00	4,715,116.00	1,841,692.71	4,715,840.00	(724.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	807,916.00	807,916.00	316,598.59	787,691.00	20,225.00	2.5%
Clerical, Technical and Office Salaries		2400	2,219,010.00	2,219,010.00	860,139.18	2,423,221.00	(204,211.00)	-9.2%
Other Classified Salaries		2900	516,352.00	516,352.00	186,733.16	686,623.00	(170,271.00)	-33.0%
TOTAL, CLASSIFIED SALARIES			9,470,924.00	9,470,924.00	3,625,422.42	9,826,805.00	(355,881.00)	-3.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,028,165.00	2,833,454.00	889,303.37	2,752,222.00	81,232.00	2.9%
PERS		3201-3202	1,179,981.00	1,179,981.00	403,084.30	1,149,263.00	30,718.00	2.6%
OASDI/Medicare/Alternative		3301-3302	1,093,558.00	1,093,558.00	419,855.33	1,156,680.00	(63,122.00)	-5.8%
Health and Welfare Benefits		3401-3402	4,188,249.00	4,188,249.00	1,435,727.87	4,416,133.00	(227,884.00)	-5.4%
Unemployment Insurance		3501-3502	19,087.00	19,087.00	14,044.34	23,904.00	(4,817.00)	-25.2%
Workers' Compensation		3601-3602	1,445,092.00	1,445,092.00	528,653.66	1,512,334.00	(67,242.00)	-4.7%
OPEB, Allocated		3701-3702	25,000.00	288,580.00	204,505.82	288,580.00	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	4,500.00	4,500.00	295,032.00	325,873.00	(321,373.00)	-7141.6%
TOTAL, EMPLOYEE BENEFITS			10,983,632.00	11,052,501.00	4,190,206.69	11,624,989.00	(572,488.00)	-5.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	379,130.00	379,130.00	143,434.37	409,159.00	(30,029.00)	-7.9%
Books and Other Reference Materials		4200	83,097.00	83,097.00	124,214.22	162,060.00	(78,963.00)	-95.0%
Materials and Supplies		4300	1,574,752.00	1,574,752.00	564,170.26	2,036,670.00	(461,918.00)	-29.3%
Noncapitalized Equipment		4400	321,000.00	321,000.00	183,922.10	1,363,870.00	(1,042,870.00)	-324.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,357,979.00	2,357,979.00	1,015,740.95	3,971,759.00	(1,613,780.00)	-68.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	972,000.00	972,000.00	145,829.18	972,000.00	0.00	0.0%
Travel and Conferences		5200	160,461.00	160,461.00	66,839.50	217,193.00	(56,732.00)	-35.4%
Dues and Memberships		5300	38,500.00	38,500.00	23,163.60	40,120.00	(1,620.00)	-4.2%
Insurance		5400-5450	371,500.00	371,500.00	389,193.00	410,693.00	(39,193.00)	-10.5%
Operations and Housekeeping Services		5500	1,285,000.00	1,285,000.00	349,179.36	1,285,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	485,791.00	485,791.00	249,813.04	486,527.00	(736.00)	-0.2%
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	5,507,546.00	5,507,546.00	1,780,622.31	4,625,590.00	881,956.00	16.0%
Communications		5900	130,846.00	130,846.00	97,567.27	132,769.00	(1,923.00)	-1.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,951,644.00	8,951,644.00	3,102,207.26	8,169,892.00	781,752.00	8.7%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	18,915.00	0.00	0.00	0.0%
Land Improvements		6170	8,000.00	8,000.00	7,770.00	8,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	119,745.06	715,000.00	(715,000.00)	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	545,000.00	545,000.00	742,514.74	1,548,238.00	(1,003,238.00)	-184.1%
Equipment Replacement		6500	97,000.00	97,000.00	0.00	97,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			650,000.00	650,000.00	888,944.80	2,368,238.00	(1,718,238.00)	-264.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	152,014.00	152,014.00	26,118.00	152,014.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			152,014.00	152,014.00	26,118.00	152,014.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(329,502.00)	(329,502.00)	(75,396.70)	(317,816.00)	(11,686.00)	3.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(329,502.00)	(329,502.00)	(75,396.70)	(317,816.00)	(11,686.00)	3.5%
TOTAL, EXPENDITURES			61,825,367.00	61,894,236.00	23,002,855.51	65,756,689.00	(3,862,453.00)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	900,000.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	900,000.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	617,995.00	617,995.00	1,896,782.18	2,154,685.00	(1,536,690.00)	-248.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			617,995.00	617,995.00	1,896,782.18	2,154,685.00	(1,536,690.00)	-248.7%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(617,995.00)	(617,995.00)	(996,782.18)	(2,154,685.00)	1,536,690.00	248.7%

Resource	Description	2014-15
		Projected Year Totals
5640	Medi-Cal Billing Option	0.11
6500	Special Education	950.00
7405	Common Core State Standards Implementat	0.38
8150	Ongoing & Major Maintenance Account (RM.	153,266.69
9010	Other Restricted Local	8,921.03
Total, Restricted Balance		163,138.21

OTHER FUNDS

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	158,186.00	158,186.00	0.00	158,186.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,585.00	10,585.00	0.00	10,585.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	2,190.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			168,771.00	168,771.00	2,190.00	168,771.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	129,238.00	129,238.00	31,830.27	128,715.00	523.00	0.4%
2) Classified Salaries		2000-2999	3,628.00	3,628.00	1,511.36	3,628.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,890.00	21,890.00	5,071.06	21,890.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,298.00	10,298.00	169.64	10,298.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,287.00	10,287.00	5,799.28	10,287.00	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			175,341.00	175,341.00	44,381.61	174,818.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,570.00)	(6,570.00)	(42,191.61)	(6,047.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(6,570.00)	(6,570.00)	(42,191.61)	(6,047.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,047.03	6,047.03		6,047.03	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,047.03	6,047.03		6,047.03		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,047.03	6,047.03		6,047.03		
2) Ending Balance, June 30 (E + F1e)			(522.97)	(522.97)		0.03		
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	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(522.97)	(522.97)		0.03		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	158,186.00	158,186.00	0.00	158,186.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			158,186.00	158,186.00	0.00	158,186.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	10,585.00	10,585.00	0.00	10,585.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,585.00	10,585.00	0.00	10,585.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	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	0.00	0.00	2,190.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	2,190.00	0.00	0.00	0.0%
TOTAL, REVENUES			168,771.00	168,771.00	2,190.00	168,771.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	95,000.00	95,000.00	15,993.43	94,477.00	523.00	0.6%
Certificated Pupil Support Salaries		1200	3,557.00	3,557.00	1,293.44	3,557.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	20,681.00	20,681.00	8,616.90	20,681.00	0.00	0.0%
Other Certificated Salaries		1900	10,000.00	10,000.00	5,926.50	10,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			129,238.00	129,238.00	31,830.27	128,715.00	523.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,628.00	3,628.00	1,511.36	3,628.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,628.00	3,628.00	1,511.36	3,628.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,976.00	11,976.00	2,202.89	11,976.00	0.00	0.0%
PERS		3201-3202	427.00	427.00	321.69	427.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,153.00	2,153.00	672.02	2,153.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,198.00	2,198.00	316.95	2,198.00	0.00	0.0%
Unemployment Insurance		3501-3502	68.00	68.00	16.77	68.00	0.00	0.0%
Workers' Compensation		3601-3602	5,068.00	5,068.00	1,281.54	5,068.00	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	259.20	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			21,890.00	21,890.00	5,071.06	21,890.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	10,298.00	10,298.00	169.64	10,298.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,298.00	10,298.00	169.64	10,298.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	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	1,357.50	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,287.00	10,287.00	4,441.78	10,287.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,287.00	10,287.00	5,799.28	10,287.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			175,341.00	175,341.00	44,381.61	174,818.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	71,082.00	128,763.00	128,763.00	New
3) Other State Revenue		8300-8599	1,252,555.00	1,314,698.00	535,590.14	1,041,628.00	(273,070.00)	-20.8%
4) Other Local Revenue		8600-8799	219,073.00	219,073.00	14,566.47	239,073.00	20,000.00	9.1%
5) TOTAL, REVENUES			1,471,628.00	1,533,771.00	621,238.61	1,409,464.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	522,975.00	522,975.00	169,766.89	379,833.00	143,142.00	27.4%
2) Classified Salaries		2000-2999	555,753.00	555,753.00	194,844.33	555,753.00	0.00	0.0%
3) Employee Benefits		3000-3999	352,783.00	352,783.00	106,544.85	332,465.00	20,318.00	5.8%
4) Books and Supplies		4000-4999	16,098.00	16,098.00	17,228.02	25,393.00	(9,295.00)	-57.7%
5) Services and Other Operating Expenditures		5000-5999	27,743.00	27,743.00	79,240.23	27,743.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	10,803.32	41,544.00	(41,544.00)	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	95,226.00	95,226.00	0.00	83,540.00	11,686.00	12.3%
9) TOTAL, EXPENDITURES			1,570,578.00	1,570,578.00	578,427.64	1,446,271.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(98,950.00)	(36,807.00)	42,810.97	(36,807.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	300,000.00	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	(300,000.00)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(98,950.00)	(36,807.00)	(257,189.03)	(36,807.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	300,000.00	300,000.00		300,000.00	0.00	0.0%
b) Audit Adjustments		9793	69,325.89	69,325.89		69,325.89	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			369,325.89	369,325.89		369,325.89		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			369,325.89	369,325.89		369,325.89		
2) Ending Balance, June 30 (E + F1e)			270,375.89	332,518.89		332,518.89		
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	270,375.89	332,518.89		332,518.89		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	71,082.00	128,763.00	128,763.00	New
TOTAL, FEDERAL REVENUE			0.00	0.00	71,082.00	128,763.00	128,763.00	New
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,252,555.00	1,314,698.00	529,542.00	1,010,084.00	(304,614.00)	-23.2%
All Other State Revenue	All Other	8590	0.00	0.00	6,048.14	31,544.00	31,544.00	New
TOTAL, OTHER STATE REVENUE			1,252,555.00	1,314,698.00	535,590.14	1,041,628.00	(273,070.00)	-20.8%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.83	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	14,404.50	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	219,073.00	219,073.00	161.14	239,073.00	20,000.00	9.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			219,073.00	219,073.00	14,566.47	239,073.00	20,000.00	9.1%
TOTAL, REVENUES			1,471,628.00	1,533,771.00	621,238.61	1,409,464.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	403,842.00	403,842.00	146,514.46	260,700.00	143,142.00	35.4%
Certificated Pupil Support Salaries		1200	11,690.00	11,690.00	1,250.76	11,690.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	107,443.00	107,443.00	22,001.67	107,443.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			522,975.00	522,975.00	169,766.89	379,833.00	143,142.00	27.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	394,367.00	394,367.00	145,504.98	394,367.00	0.00	0.0%
Classified Support Salaries		2200	31,513.00	31,513.00	8,766.35	31,513.00	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	36,800.00	36,800.00	15,114.58	36,800.00	0.00	0.0%
Other Classified Salaries		2900	93,073.00	93,073.00	25,458.42	93,073.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			555,753.00	555,753.00	194,844.33	555,753.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	48,709.00	48,709.00	13,661.00	35,997.00	12,712.00	26.1%
PERS		3201-3202	61,573.00	61,573.00	20,970.08	61,573.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	48,042.00	48,042.00	16,930.06	45,966.00	2,076.00	4.3%
Health and Welfare Benefits		3401-3402	153,985.00	153,985.00	40,870.50	153,985.00	0.00	0.0%
Unemployment Insurance		3501-3502	529.00	529.00	182.74	458.00	71.00	13.4%
Workers' Compensation		3601-3602	39,945.00	39,945.00	13,930.47	34,486.00	5,459.00	13.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			352,783.00	352,783.00	106,544.85	332,465.00	20,318.00	5.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	100.00	100.00	156.80	600.00	(500.00)	-500.0%
Materials and Supplies		4300	15,998.00	15,998.00	17,071.22	24,793.00	(8,795.00)	-55.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			16,098.00	16,098.00	17,228.02	25,393.00	(9,295.00)	-57.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,843.00	6,843.00	1,134.56	6,843.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	250.00	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	2,705.65	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	20,900.00	20,900.00	75,093.17	20,900.00	0.00	0.0%
Communications		5900	0.00	0.00	56.85	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			27,743.00	27,743.00	79,240.23	27,743.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	3,100.00	21,644.00	(21,644.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	7,703.32	19,900.00	(19,900.00)	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%
TOTAL, CAPITAL OUTLAY			0.00	0.00	10,803.32	41,544.00	(41,544.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	95,226.00	95,226.00	0.00	83,540.00	11,686.00	12.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			95,226.00	95,226.00	0.00	83,540.00	11,686.00	12.3%
TOTAL, EXPENDITURES			1,570,578.00	1,570,578.00	578,427.64	1,446,271.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	300,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	300,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(300,000.00)	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,028,926.00	3,028,926.00	492,852.03	3,028,926.00	0.00	0.0%
3) Other State Revenue		8300-8599	240,990.00	240,990.00	43,804.99	240,990.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	106,388.43	1,100,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,369,916.00	4,369,916.00	643,045.45	4,369,916.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,251,306.00	1,251,306.00	477,812.40	1,251,306.00	0.00	0.0%
3) Employee Benefits		3000-3999	437,889.00	437,889.00	148,747.26	437,889.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,155,604.00	2,155,604.00	677,035.64	2,155,604.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	272,532.00	272,532.00	32,803.28	272,532.00	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	234,276.00	234,276.00	75,396.70	234,276.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,351,607.00	4,351,607.00	1,411,795.28	4,351,607.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			18,309.00	18,309.00	(768,749.83)	18,309.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	600,000.00	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	(600,000.00)	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			18,309.00	18,309.00	(1,368,749.83)	18,309.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	908,810.67	908,810.67		908,810.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			908,810.67	908,810.67		908,810.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			908,810.67	908,810.67		908,810.67		
2) Ending Balance, June 30 (E + F1e)			927,119.67	927,119.67		927,119.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	457.00	457.00		457.00		
Stores		9712	65,000.00	65,000.00		65,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	327,119.67	327,119.67		327,119.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	534,543.00	534,543.00		534,543.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	3,028,926.00	3,028,926.00	492,852.03	3,028,926.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,028,926.00	3,028,926.00	492,852.03	3,028,926.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	240,990.00	240,990.00	43,804.99	240,990.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			240,990.00	240,990.00	43,804.99	240,990.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,100,000.00	1,100,000.00	103,601.61	1,100,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,786.82	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,000.00	1,100,000.00	106,388.43	1,100,000.00	0.00	0.0%
TOTAL, REVENUES			4,369,916.00	4,369,916.00	643,045.45	4,369,916.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,053,070.00	1,053,070.00	411,669.61	1,053,070.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	100,911.00	100,911.00	42,046.25	100,911.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	97,325.00	97,325.00	24,096.54	97,325.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,251,306.00	1,251,306.00	477,812.40	1,251,306.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,238.00	1,238.00	0.00	1,238.00	0.00	0.0%
PERS		3201-3202	145,526.00	145,526.00	50,034.63	145,526.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	94,799.00	94,799.00	35,178.68	94,799.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	147,970.00	147,970.00	45,057.94	147,970.00	0.00	0.0%
Unemployment Insurance		3501-3502	627.00	627.00	231.90	627.00	0.00	0.0%
Workers' Compensation		3601-3602	47,729.00	47,729.00	18,244.11	47,729.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			437,889.00	437,889.00	148,747.26	437,889.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	55,000.00	55,000.00	67,885.12	55,000.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	33,957.84	5,000.00	0.00	0.0%
Food		4700	2,095,604.00	2,095,604.00	575,192.68	2,095,604.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,155,604.00	2,155,604.00	677,035.64	2,155,604.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,900.00	1,900.00	278.00	1,900.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	55.00	100.00	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	40,000.00	40,000.00	790.86	40,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	226,532.00	226,532.00	29,160.55	226,532.00	0.00	0.0%
Communications		5900	4,000.00	4,000.00	2,518.87	4,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			272,532.00	272,532.00	32,803.28	272,532.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	234,276.00	234,276.00	75,396.70	234,276.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			234,276.00	234,276.00	75,396.70	234,276.00	0.00	0.0%
TOTAL, EXPENDITURES			4,351,607.00	4,351,607.00	1,411,795.28	4,351,607.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	600,000.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	600,000.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(600,000.00)	0.00		

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	279,649.67
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cei	47,470.00
Total, Restricted Balance		<u>327,119.67</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,095,842.00	4,095,842.00	724,262.71	4,095,842.00	0.00	0.0%
5) TOTAL, REVENUES			4,095,842.00	4,095,842.00	724,262.71	4,095,842.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	77,840.00	77,840.00	32,694.85	77,840.00	0.00	0.0%
3) Employee Benefits		3000-3999	27,247.00	27,247.00	10,865.12	27,247.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	1,551.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,307,425.00	1,307,425.00	324,184.04	1,307,425.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,000,000.00	1,000,000.00	(341,192.28)	1,000,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,755,841.00	4,755,841.00	3,121,079.50	4,755,841.00	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			7,168,353.00	7,168,353.00	3,149,182.23	7,168,353.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,072,511.00)	(3,072,511.00)	(2,424,919.52)	(3,072,511.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,072,511.00)	(3,072,511.00)	(2,424,919.52)	(3,072,511.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,593,032.43	12,593,032.43		12,593,032.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,593,032.43	12,593,032.43		12,593,032.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,593,032.43	12,593,032.43		12,593,032.43		
2) Ending Balance, June 30 (E + F1e)			9,520,521.43	9,520,521.43		9,520,521.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	1,737,077.34	1,737,077.34		1,737,077.34		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,783,444.09	7,783,444.09		7,783,444.09		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	1,000,000.00	1,000,000.00	0.00	1,000,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300,500.00	300,500.00	5.74	300,500.00	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 Mitigation/Developer Fees		8681	1,700,000.00	1,700,000.00	176,585.99	1,700,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	1,095,342.00	1,095,342.00	547,670.98	1,095,342.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,095,842.00	4,095,842.00	724,262.71	4,095,842.00	0.00	0.0%
TOTAL, REVENUES			4,095,842.00	4,095,842.00	724,262.71	4,095,842.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	33,627.00	33,627.00	14,273.05	33,627.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	44,213.00	44,213.00	18,421.80	44,213.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			77,840.00	77,840.00	32,694.85	77,840.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	9,163.00	9,163.00	3,817.65	9,163.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,707.00	5,707.00	2,292.77	5,707.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	9,367.00	9,367.00	3,501.50	9,367.00	0.00	0.0%
Unemployment Insurance		3501-3502	40.00	40.00	16.20	40.00	0.00	0.0%
Workers' Compensation		3601-3602	2,970.00	2,970.00	1,237.00	2,970.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			27,247.00	27,247.00	10,865.12	27,247.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	1,551.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	1,551.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	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	45,000.00	45,000.00	5,151.80	45,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,261,925.00	1,261,925.00	319,032.24	1,261,925.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,307,425.00	1,307,425.00	324,184.04	1,307,425.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	14,430.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	10,655.20	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	1,000,000.00	1,000,000.00	(366,277.48)	1,000,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			1,000,000.00	1,000,000.00	(341,192.28)	1,000,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,230,513.00	3,230,513.00	1,631,079.50	3,230,513.00	0.00	0.0%
Other Debt Service - Principal		7439	1,525,328.00	1,525,328.00	1,490,000.00	1,525,328.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,755,841.00	4,755,841.00	3,121,079.50	4,755,841.00	0.00	0.0%
TOTAL, EXPENDITURES			7,168,353.00	7,168,353.00	3,149,182.23	7,168,353.00		

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

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	1,737,077.34
Total, Restricted Balance		1,737,077.34

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	2,660,250.00	2,660,250.00	2,660,250.00	New
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	2,660,250.00	2,660,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	2,660,250.00	2,660,250.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	1,536,690.00	1,536,690.00	1,536,690.00	New
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	1,536,690.00	1,536,690.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	4,196,940.00	4,196,940.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		4,196,940.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		4,196,940.00		
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		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	2,660,250.00	2,660,250.00	2,660,250.00	New
TOTAL, OTHER STATE REVENUE			0.00	0.00	2,660,250.00	2,660,250.00	2,660,250.00	New
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	2,660,250.00	2,660,250.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	1,536,690.00	1,536,690.00	1,536,690.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	1,536,690.00	1,536,690.00	1,536,690.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	1,536,690.00	1,536,690.00		

Resource	Description	2014/15
		Projected Year Totals
6225	Emergency Repair Program, Williams Case	4,196,940.00
Total, Restricted Balance		4,196,940.00

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	326,959.00	326,959.00	383,095.99	326,959.00	0.00	0.0%
5) TOTAL, REVENUES			326,959.00	326,959.00	383,095.99	326,959.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	887,614.00	887,614.00	792,984.72	887,614.00	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			887,614.00	887,614.00	792,984.72	887,614.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(560,655.00)	(560,655.00)	(409,888.73)	(560,655.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	617,995.00	617,995.00	360,092.18	617,995.00	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			617,995.00	617,995.00	360,092.18	617,995.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			57,340.00	57,340.00	(49,796.55)	57,340.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,847,351.32	2,847,351.32		2,847,351.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,847,351.32	2,847,351.32		2,847,351.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,847,351.32	2,847,351.32		2,847,351.32		
2) Ending Balance, June 30 (E + F1e)			2,904,691.32	2,904,691.32		2,904,691.32		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,890,699.65	2,890,699.65		2,890,699.65		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	13,991.67	13,991.67		13,991.67		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	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%
Other Local Revenue								
All Other Local Revenue		8699	326,959.00	326,959.00	383,095.99	326,959.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			326,959.00	326,959.00	383,095.99	326,959.00	0.00	0.0%
TOTAL, REVENUES			326,959.00	326,959.00	383,095.99	326,959.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	498,062.00	498,062.00	403,431.92	498,062.00	0.00	0.0%
Other Debt Service - Principal		7439	389,552.00	389,552.00	389,552.80	389,552.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			887,614.00	887,614.00	792,984.72	887,614.00	0.00	0.0%
TOTAL, EXPENDITURES			887,614.00	887,614.00	792,984.72	887,614.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	617,995.00	617,995.00	360,092.18	617,995.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			617,995.00	617,995.00	360,092.18	617,995.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			617,995.00	617,995.00	360,092.18	617,995.00		

Resource	Description	2014/15
		Projected Year Totals
9010	Other Restricted Local	2,890,699.65
Total, Restricted Balance		2,890,699.65

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	200.00	0.00	200.00	0.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	0.00	200.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,100.00	2,100.00	0.00	2,100.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,100.00	2,100.00	0.00	2,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,900.00)	(1,900.00)	0.00	(1,900.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(1,900.00)	(1,900.00)	0.00	(1,900.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	44,495.02	44,495.02		44,495.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			44,495.02	44,495.02		44,495.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			44,495.02	44,495.02		44,495.02		
2) Ending Net Position, June 30 (E + F1e)			42,595.02	42,595.02		42,595.02		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	42,595.02	42,595.02		42,595.02		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	0.00	200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	0.00	200.00	0.00	0.0%
TOTAL, REVENUES			200.00	200.00	0.00	200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,100.00	2,100.00	0.00	2,100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,100.00	2,100.00	0.00	2,100.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,100.00	2,100.00	0.00	2,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

SUPPLEMENTAL SCHEDULES

Washington Unified - 2014-2015 First Interim						
LOCAL CONTROL FUNDING FORMULA			2014-2015 First Interim			
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment	2 yr average		68.80%	COLA	0.850%	
			68.80%	2014-15		
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades TK-3	2,354.57	7,012	729	1,065	534	21,992,368
Grades 4-6	1,653.94	7,116		979	491	14,201,003
Grades 7-8	1,072.50	7,328		1,008	506	9,483,007
Grades 9-12	2,052.81	8,491	221	1,199	601	21,578,932
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,133.82	53,569,372	2,170,153	7,669,760	3,846,027	67,255,310
Targeted Instructional Improvement Block Grant						-
Home-to-School Transportation						411,164
Small School District Bus Replacement Program						-
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						67,666,474
ECONOMIC RECOVERY TARGET PAYMENT				1/4	-	
CALCULATE LCFF FLOOR						
			12-13	14-15		
			Rate	ADA		
Current year Funded ADA times Base per ADA			5,250.12	7,133.82	37,453,411	
Current year Funded ADA times Other RL per ADA			52.99	7,133.82	378,021	
Necessary Small School Allowance at 12-13 rates						-
2012-13 Categoricals						7,212,927
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA						-
Less Fair Share Reduction						-
New charter: District PY rate * CY ADA			-	7,133.82	-	
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						2,679,379
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						47,723,738
CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2014/15
LOCAL CONTROL FUNDING FORMULA TARGET						67,666,474
LOCAL CONTROL FUNDING FORMULA FLOOR						47,723,738
LCFF Need (LCFF Target less LCFF Floor, if positive)						19,942,736
Current Year Gap Funding						29.56% 5,895,073
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						53,618,811
CALCULATE STATE AID						
Transition Entitlement						53,618,811
Local Revenue (including RDA)						(8,961,246)
Gross State Aid						44,657,565
CALCULATE MINIMUM STATE AID						
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						53,618,811
CHANGE OVER PRIOR YEAR			12.35%	5,895,073		
LCFF Entitlement PER ADA						7,516
PER ADA CHANGE OVER PRIOR YEAR			12.35%	826		
LCFF SOURCES INCLUDING EXCESS TAXES						
			Increase	2014-15		
State Aid			18.07%	6,835,137	44,657,565	
Property Taxes net of in-lieu			-9.49%	(940,064)	8,961,246	
Charter in-Lieu Taxes			0.00%	-	-	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			9,814,234.00	14,229,506.00	13,315,151.00	16,305,837.00	12,586,012.00	11,842,637.00	17,069,805.00	15,331,119.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,910,555.00	1,910,555.00	5,515,510.00	3,438,999.00	3,438,999.00	5,515,510.00	3,438,999.00	2,496,478.00
Property Taxes	8020-8079		0.00	0.00	0.00	0.00	0.00	4,244,227.00	0.00	0.00
Miscellaneous Funds	8080-8099		0.00	(22,257.00)	(44,515.00)	(29,677.00)	(29,677.00)	(29,677.00)	(29,677.00)	(29,677.00)
Federal Revenue	8100-8299		42,314.00	284,432.00	106,539.00	265,792.00	27,875.00	775,886.00	25,462.00	865,639.00
Other State Revenue	8300-8599		0.00	0.00	1,957,000.00	52,504.00	779,551.00	0.00	631,061.00	0.00
Other Local Revenue	8600-8799		99,765.00	99,765.00	179,578.00	179,578.00	179,578.00	179,578.00	179,578.00	179,578.00
Interfund Transfers In	8910-8929			900,000.00						
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			2,052,634.00	3,172,495.00	7,714,112.00	3,907,196.00	4,396,326.00	10,685,524.00	4,245,423.00	3,512,018.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		256,689.00	2,351,396.00	2,446,520.00	2,561,246.00	2,669,508.00	2,630,559.00	2,639,547.00	2,573,633.00
Classified Salaries	2000-2999		425,025.00	765,311.00	789,402.00	820,364.00	848,053.00	882,447.00	821,521.00	813,659.00
Employee Benefits	3000-3999		428,684.00	705,006.00	865,537.00	1,247,365.00	1,032,299.00	1,016,024.00	993,937.00	988,124.00
Books and Supplies	4000-4999		14,215.00	153,223.00	456,594.00	160,529.00	330,053.00	214,255.00	271,271.00	165,622.00
Services	5000-5999		670,380.00	389,925.00	488,663.00	900,450.00	453,062.00	286,024.00	572,619.00	628,680.00
Capital Outlay	6000-6599					888,945.00			685,214.00	
Other Outgo	7000-7499				26,118.00					
Interfund Transfers Out	7600-7629					1,896,845.00				
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,794,993.00	4,364,861.00	5,072,834.00	8,475,744.00	5,332,975.00	5,029,309.00	5,984,109.00	5,169,718.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199	25,000.00	201.00	945.00	(856.00)	(291.00)				
Accounts Receivable	9200-9299	13,838,948.00	14,285,679.00	439,184.00	142,045.00	843,779.00	53,397.00	319,416.00		
Due From Other Funds	9310	92,962.00		3,924.00			89,039.00			
Stores	9320	23,366.00								
Prepaid Expenditures	9330	24,645.00				23,695.00				
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL		14,004,921.00	14,285,880.00	444,053.00	141,189.00	867,183.00	142,436.00	319,416.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599	10,348,162.00	10,128,249.00	166,042.00	(208,219.00)	(387,889.00)	(93,158.00)	748,463.00		
Due To Other Funds	9610	42,320.00					42,320.00			
Current Loans	9640									
Unearned Revenues	9650	408,349.00				406,349.00				
Deferred Inflows of Resources	9690									
SUBTOTAL		10,798,831.00	10,128,249.00	166,042.00	(208,219.00)	18,460.00	(50,838.00)	748,463.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS		3,206,090.00	4,157,631.00	278,011.00	349,408.00	848,723.00	193,274.00	(429,047.00)	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			4,415,272.00	(914,355.00)	2,990,686.00	(3,719,825.00)	(743,375.00)	5,227,168.00	(1,738,686.00)	(1,657,700.00)
F. ENDING CASH (A + E)			14,229,506.00	13,315,151.00	16,305,837.00	12,586,012.00	11,842,637.00	17,069,805.00	15,331,119.00	13,673,419.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		13,673,419.00	13,561,550.00	14,599,628.00	12,570,507.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	4,572,917.00	2,496,478.00	2,496,478.00	3,764,166.00	3,661,921.00		44,657,565.00	44,657,565.00
Property Taxes	8020-8079	0.00	4,244,227.00	0.00	943,162.00		(1.00)	9,431,615.00	9,431,615.00
Miscellaneous Funds	8080-8099	(85,123.00)	(42,561.00)	(42,561.00)	(42,561.00)	(200,592.00)		(628,555.00)	(628,555.00)
Federal Revenue	8100-8299	572,751.00	6,135.00	591,455.00	637,467.00	198,898.00		4,400,645.00	4,400,645.00
Other State Revenue	8300-8599	17,962.00	209,970.00	20,023.00	216,810.00	1,059,111.00		4,943,992.00	4,943,992.00
Other Local Revenue	8600-8799	179,578.00	179,578.00	179,578.00	0.00	876,648.00		2,692,380.00	2,692,380.00
Interfund Transfers In	8910-8929						(900,000.00)	0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		5,258,085.00	7,093,827.00	3,244,973.00	5,519,044.00	5,595,986.00	(900,001.00)	65,497,642.00	65,497,642.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,630,559.00	3,262,732.00	2,744,410.00	2,900,206.00	293,803.00		29,960,808.00	29,960,808.00
Classified Salaries	2000-2999	867,707.00	843,140.00	920,772.00	964,010.00	65,394.00		9,826,805.00	9,826,805.00
Employee Benefits	3000-3999	1,020,674.00	1,070,661.00	1,047,412.00	1,159,011.00	50,255.00		11,624,989.00	11,624,989.00
Books and Supplies	4000-4999	200,177.00	344,352.00	218,844.00	1,043,469.00	399,155.00		3,971,759.00	3,971,759.00
Services	5000-5999	392,997.00	534,864.00	342,656.00	889,534.00	1,620,038.00		8,169,892.00	8,169,892.00
Capital Outlay	6000-6599				794,079.00			2,368,238.00	2,368,238.00
Other Outgo	7000-7499				(191,920.00)			(165,802.00)	(165,802.00)
Interfund Transfers Out	7600-7629	257,840.00						2,154,685.00	2,154,685.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		5,369,954.00	6,055,749.00	5,274,094.00	7,558,389.00	2,428,645.00	0.00	67,911,374.00	67,911,374.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199					1.00	25,000.00	25,000.00	
Accounts Receivable	9200-9299					(2,244,552.00)		13,838,948.00	
Due From Other Funds	9310							92,963.00	
Stores	9320					23,366.00		23,366.00	
Prepaid Expenditures	9330					950.00		24,645.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(2,220,235.00)	25,000.00	14,004,922.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599					(5,326.00)		10,348,162.00	
Due To Other Funds	9610							42,320.00	
Current Loans	9640							0.00	
Unearned Revenues	9650					2,000.00		408,349.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	(3,326.00)	0.00	10,798,831.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	(2,216,909.00)	25,000.00	3,206,091.00	
E. NET INCREASE/DECREASE (B - C + D)		(111,869.00)	1,038,078.00	(2,029,121.00)	(2,039,345.00)	950,432.00	(875,001.00)	792,359.00	(2,413,732.00)
F. ENDING CASH (A + E)		13,561,550.00	14,599,628.00	12,570,507.00	10,531,162.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,606,593.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
<u>Assets and Deferred Outflows</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities and Deferred Inflows</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
<u>Assets and Deferred Outflows</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities and Deferred Inflows</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		10,531,162.00	10,531,162.00	10,531,162.00	10,531,162.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,531,162.00	

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	7,117.83	7,117.83	7,117.83	7,117.83	0.00	0%
2. Total Basic Aid Choice/Court Ordered Voluntary Pupil Transfer Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
3. Total Basic Aid Open Enrollment Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (ADA not included in Line A1 above)	0.00	0.00	0.00	0.00	0.00	0%
4. Total, District Regular ADA (Sum of Lines A1 through A3)	7,117.83	7,117.83	7,117.83	7,117.83	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.57	0.57	0.57	0.57	0.00	0%
b. Special Education-Special Day Class	14.24	14.24	14.24	14.24	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LC	1.18	1.18	1.18	1.18	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	15.99	15.99	15.99	15.99	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	7,133.82	7,133.82	7,133.82	7,133.82	0.00	0%
7. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
8. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)						

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

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

Washington Unified School District
Multiyear Projection Assumptions Summary
2014-2015 First Interim Report
December 11, 2014

Fiscal 2014-15

Revenues: Overall revenues for fiscal 2014-15 are anticipated to increase by \$6.82M or 11%. This increase is primarily to an increase in State revenues attributable to the new Local Control Funding Formula as well as a one-time mandate reimbursement of \$475,000. In addition, the State made a payment for the Emergency Repair Program (facilities) in the amount of \$2.4M. Revenue projections assume ADA is flat. Federal funding is budgeted at a slight increase of .85%.

Expenditures: Overall expenditures are projected to increase by \$9.6M or 14%. The expenditure increase is attributable primarily to cost(s) associated with the Local Control Accountability Plan, a transfer of the Emergency Repair Program funding to Fund #40, the spend down of Common Core Implementation funds, and \$915K for installation of the districtwide wireless network .

Fiscal 2015-16

Revenues: State revenues are projected to be funded at 50% of the funding gap, or 3.13%. This results in a projected increase in revenue of \$1,673,318. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2015 at which point enrollment and average daily attendance percentages will be reevaluated. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years.

Fiscal 2016-17

Revenues: State revenues are projected to be funded at 50% of the funding gap, or 3.03%. This results in a projected increase in funding of \$1,670,558. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are assumed flat.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2.0% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years.

Washington Unified School District
2014-15 First Interim Report
Unrestricted General Fund

	First Interim 2014-15	Year 1 Projected 2015-16	Year 2 Projected 2016-17
A. REVENUES			
LCFF Sources	53,460,625	55,133,943	56,804,501
Federal Revenues	-	-	-
Other State Revenues	1,676,338	1,694,694	1,712,827
Other Local Revenues	267,450	267,450	267,450
Other Sources	-	-	-
TOTAL REVENUES	55,404,413	57,096,086	58,784,778
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	24,643,455	24,643,455	25,136,324
Step and Column		492,869	502,726
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	24,643,455	25,136,324	25,639,050
Classified Salaries			
Base Salaries	7,748,964	7,748,964	7,903,942
Step and Column		154,978	158,079
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	7,748,964	7,903,942	8,062,021
Employee Benefits	9,687,145	9,786,832	9,888,513
Books and Supplies	1,933,862	1,972,539	2,011,990
Services, Other Operating Expenses	4,838,533	3,935,304	4,014,010
Capital Outlay	2,217,000	1,500,000	1,500,000
Other Outgo	84,964	86,663	88,396
Direct Support / Indirect Cost	(1,096,118)	(1,118,040)	(1,140,401)
Other Financing Uses	-	-	-
Transfers Out	-	-	-
Contributions	5,015,023	5,115,323	5,217,629
TOTAL EXPENDITURES	55,072,828	54,318,887	55,281,208
C. NET INCREASE (DECREASE) IN FUND	331,585	2,777,199	3,503,570
E. FUND BALANCE, RESERVES			
Beginning Balance	10,333,291	10,664,876	13,442,075
Estimated Ending Balance	10,664,876	13,442,075	16,945,645
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
Committed	476,489	476,489	-
Designated for Economic Uncertainties	4,274,185	4,359,669	4,446,862
Other Designations	1,750,000	2,000,000	2,500,000
Unappropriated Amount	4,104,202	6,545,917	9,938,783

Washington Unified School District
2014-15 First Interim Report
Restricted General Fund

	First Interim 2014-15	Year 1 Projected 2015-16	Year 2 Projected 2016-17
A. REVENUES			
LCFF Sources	-	-	-
Federal Revenues	4,400,645	4,400,645	4,400,645
Other State Revenues	3,267,654	3,303,598	3,338,947
Other Local Revenues	2,424,930	2,424,930	2,424,930
Other Sources	-	-	-
TOTAL REVENUES	10,093,229	10,129,173	10,164,522
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	5,317,353	5,317,353	5,423,700
Step and Column		106,347	108,474
Cost of Living			
Other Adjustments			
Total Certificated Salaries	5,317,353	5,423,700	5,532,174
Classified Salaries			
Base Salaries	2,077,841	2,077,841	2,119,398
Step and Column		41,557	42,388
Cost of Living			
Other Adjustments			
Total Classified Salaries	2,077,841	2,119,398	2,161,786
Employee Benefits	1,937,844	1,961,296	1,985,217
Books and Supplies	2,037,897	2,037,897	2,037,897
Services, Other Operating Expenses	3,331,359	2,250,000	2,250,000
Capital Outlay	151,238	-	-
Other Outgo	67,050	67,050	67,050
Direct Support / Indirect Cost	778,302	778,302	778,302
Other Financing Uses	-	-	-
Transfers Out	2,154,685	617,995	617,995
Contributions	(5,015,023)	(5,115,323)	(5,217,629)
TOTAL EXPENDITURES	12,838,546	10,140,315	10,212,792
C. NET INCREASE (DECREASE) IN FUND	(2,745,317)	(11,142)	(48,270)
E. FUND BALANCE, RESERVES			
Beginning Balance	2,908,455	163,138	151,996
Estimated Ending Balance	163,138	151,996	103,726
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash			
Prepaid Expenditures	-	-	-
Legally Restricted Balances	163,138	62,717	80,354
Designated for Economic Uncertainties	-	-	-
Unappropriated Amount	-	89,279	23,372

Washington Unified School District
2014-15 First Interim Report
Unrestricted/Restricted General Fund

	First Interim 2014-15	Year 1 Projected 2015-16	Year 2 Projected 2016-17
A. REVENUES			
LCFF Sources	53,460,625	55,133,943	56,804,501
Federal Revenues	4,400,645	4,400,645	4,400,645
Other State Revenues	4,943,992	4,998,292	5,051,774
Other Local Revenues	2,692,380	2,692,380	2,692,380
Other Sources	-	-	-
TOTAL REVENUES	65,497,642	67,225,260	68,949,300
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	29,960,808	29,960,808	30,560,024
Step and Column		599,216	611,200
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	29,960,808	30,560,024	31,171,224
Classified Salaries			
Base Salaries	9,826,805	9,826,805	10,023,340
Step and Column		196,535	200,467
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	9,826,805	10,023,340	10,223,807
Employee Benefits	11,624,989	11,748,128	11,873,730
Books and Supplies	3,971,759	4,010,436	4,049,887
Services, Other Operating Expenses	8,169,892	6,185,304	6,264,010
Capital Outlay	2,368,238	1,500,000	1,500,000
Other Outgo	152,014	153,713	155,446
Direct Support / Indirect Cost	(317,816)	(339,738)	(362,099)
Other Financing Uses	-	-	-
Transfers Out	2,154,685	617,995	617,995
Contributions	-	-	-
TOTAL EXPENDITURES	67,911,374	64,459,202	65,494,000
C. NET INCREASE (DECREASE) IN FUND	(2,413,732)	2,766,058	3,455,300
E. FUND BALANCE, RESERVES			
Beginning Balance	13,241,746	10,828,014	13,594,071
Estimated Ending Balance	10,828,014	13,594,071	17,049,371
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
Legally Restricted/Committed Balances	639,627	539,206	80,354
Designated Economic Uncertainties	4,274,185	4,359,669	4,446,862
Other Designations	1,750,000	2,000,000	2,500,000
Unappropriated Amount	4,104,202	6,635,196	9,962,155

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	53,460,625.00	3.13%	55,133,943.00	3.03%	56,804,501.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,676,338.00	1.10%	1,694,694.00	1.07%	1,712,827.00
4. Other Local Revenues	8600-8799	267,450.00	0.00%	267,450.00	0.00%	267,450.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(5,015,023.00)	2.00%	(5,115,323.00)	2.00%	(5,217,629.00)
6. Total (Sum lines A1 thru A5c)		50,389,390.00	3.16%	51,980,764.00	3.05%	53,567,149.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				24,643,455.00		25,136,324.00
b. Step & Column Adjustment				492,869.00		502,726.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	24,643,455.00	2.00%	25,136,324.00	2.00%	25,639,050.00
2. Classified Salaries						
a. Base Salaries				7,748,964.00		7,903,942.00
b. Step & Column Adjustment				154,978.00		158,079.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,748,964.00	2.00%	7,903,942.00	2.00%	8,062,021.00
3. Employee Benefits	3000-3999	9,687,145.00	1.03%	9,786,832.00	1.04%	9,888,513.00
4. Books and Supplies	4000-4999	1,933,862.00	2.00%	1,972,539.00	2.00%	2,011,990.00
5. Services and Other Operating Expenditures	5000-5999	4,838,533.00	-18.67%	3,935,304.00	2.00%	4,014,010.00
6. Capital Outlay	6000-6999	2,217,000.00	-32.34%	1,500,000.00	0.00%	1,500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	84,964.00	2.00%	86,663.00	2.00%	88,396.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,096,118.00)	2.00%	(1,118,040.00)	2.00%	(1,140,401.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		50,057,805.00	-1.71%	49,203,564.00	1.75%	50,063,579.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		331,585.00		2,777,200.00		3,503,570.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,333,290.72		10,664,875.72		13,442,075.72
2. Ending Fund Balance (Sum lines C and D1)		10,664,875.72		13,442,075.72		16,945,645.72
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	476,489.00		476,489.00		0.00
d. Assigned	9780	1,750,000.00		2,000,000.00		2,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,274,185.00		4,359,669.00		4,446,862.00
2. Unassigned/Unappropriated	9790	4,104,201.72		6,545,917.72		9,938,783.72
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,664,875.72		13,442,075.72		16,945,645.72

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,274,185.00		4,359,669.00		4,446,862.00
c. Unassigned/Unappropriated	9790	4,104,201.72		6,545,917.72		9,938,783.72
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		8,378,386.72		10,905,586.72		14,385,645.72
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	4,400,645.00	0.00%	4,400,645.00	0.00%	4,400,645.00
3. Other State Revenues	8300-8599	3,267,654.00	1.10%	3,303,598.00	1.07%	3,338,947.00
4. Other Local Revenues	8600-8799	2,424,930.00	0.00%	2,424,930.00	0.00%	2,424,930.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	5,015,023.00	2.00%	5,115,323.00	2.00%	5,217,629.00
6. Total (Sum lines A1 thru A5c)		15,108,252.00	0.90%	15,244,496.00	0.90%	15,382,151.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				5,317,353.00		5,423,700.00
b. Step & Column Adjustment				106,347.00		108,474.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	5,317,353.00	2.00%	5,423,700.00	2.00%	5,532,174.00
2. Classified Salaries						
a. Base Salaries				2,077,841.00		2,119,398.00
b. Step & Column Adjustment				41,557.00		42,388.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,077,841.00	2.00%	2,119,398.00	2.00%	2,161,786.00
3. Employee Benefits	3000-3999	1,937,844.00	1.21%	1,961,296.00	1.22%	1,985,217.00
4. Books and Supplies	4000-4999	2,037,897.00	0.00%	2,037,897.00	0.00%	2,037,897.00
5. Services and Other Operating Expenditures	5000-5999	3,331,359.00	-32.46%	2,250,000.00	0.00%	2,250,000.00
6. Capital Outlay	6000-6999	151,238.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	67,050.00	0.00%	67,050.00	0.00%	67,050.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	778,302.00	0.00%	778,302.00	0.00%	778,302.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,154,685.00	-71.32%	617,995.00	0.00%	617,995.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		17,853,569.00	-14.55%	15,255,638.00	1.15%	15,430,421.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,745,317.00)		(11,142.00)		(48,270.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		2,908,455.12		163,138.12		151,996.12
2. Ending Fund Balance (Sum lines C and D1)		163,138.12		151,996.12		103,726.12
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	163,138.21		151,996.12		103,726.12
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.09)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		163,138.12		151,996.12		103,726.12

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	53,460,625.00	3.13%	55,133,943.00	3.03%	56,804,501.00
2. Federal Revenues	8100-8299	4,400,645.00	0.00%	4,400,645.00	0.00%	4,400,645.00
3. Other State Revenues	8300-8599	4,943,992.00	1.10%	4,998,292.00	1.07%	5,051,774.00
4. Other Local Revenues	8600-8799	2,692,380.00	0.00%	2,692,380.00	0.00%	2,692,380.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		65,497,642.00	2.64%	67,225,260.00	2.56%	68,949,300.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				29,960,808.00		30,560,024.00
b. Step & Column Adjustment				599,216.00		611,200.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	29,960,808.00	2.00%	30,560,024.00	2.00%	31,171,224.00
2. Classified Salaries						
a. Base Salaries				9,826,805.00		10,023,340.00
b. Step & Column Adjustment				196,535.00		200,467.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	9,826,805.00	2.00%	10,023,340.00	2.00%	10,223,807.00
3. Employee Benefits	3000-3999	11,624,989.00	1.06%	11,748,128.00	1.07%	11,873,730.00
4. Books and Supplies	4000-4999	3,971,759.00	0.97%	4,010,436.00	0.98%	4,049,887.00
5. Services and Other Operating Expenditures	5000-5999	8,169,892.00	-24.29%	6,185,304.00	1.27%	6,264,010.00
6. Capital Outlay	6000-6999	2,368,238.00	-36.66%	1,500,000.00	0.00%	1,500,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	152,014.00	1.12%	153,713.00	1.13%	155,446.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(317,816.00)	6.90%	(339,738.00)	6.58%	(362,099.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,154,685.00	-71.32%	617,995.00	0.00%	617,995.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		67,911,374.00	-5.08%	64,459,202.00	1.61%	65,494,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,413,732.00)		2,766,058.00		3,455,300.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,241,745.84		10,828,013.84		13,594,071.84
2. Ending Fund Balance (Sum lines C and D1)		10,828,013.84		13,594,071.84		17,049,371.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740	163,138.21		151,996.12		103,726.12
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	476,489.00		476,489.00		0.00
d. Assigned	9780	1,750,000.00		2,000,000.00		2,500,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,274,185.00		4,359,669.00		4,446,862.00
2. Unassigned/Unappropriated	9790	4,104,201.63		6,545,917.72		9,938,783.72
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,828,013.84		13,594,071.84		17,049,371.84

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,274,185.00		4,359,669.00		4,446,862.00
c. Unassigned/Unappropriated	9790	4,104,201.72		6,545,917.72		9,938,783.72
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.09)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		8,378,386.63		10,905,586.72		14,385,645.72
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		12.34%		16.92%		21.96%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		7,117.83		7,133.82		7,133.82
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		67,911,374.00		64,459,202.00		65,494,000.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		67,911,374.00		64,459,202.00		65,494,000.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,037,341.22		1,933,776.06		1,964,820.00
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,037,341.22		1,933,776.06		1,964,820.00
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	(317,816.00)				
Other Sources/Uses Detail					0.00	2,154,685.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	83,540.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	234,276.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,536,690.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					617,995.00	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								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	317,816.00	(317,816.00)	2,154,685.00	2,154,685.00		

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)	7,133.82	7,133.82	0.0%	Met
1st Subsequent Year (2015-16)	7,133.82	7,133.82	0.0%	Met
2nd Subsequent Year (2016-17)	7,133.82	7,133.82	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2014-15)	7,444	7,574	1.7%	Met
1st Subsequent Year (2015-16)	7,444	7,444	0.0%	Met
2nd Subsequent Year (2016-17)	7,444	7,444	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment	
Third Prior Year (2011-12)	6,987	7,328	95.3%	
Second Prior Year (2012-13)	6,939	7,289	95.2%	
First Prior Year (2013-14)	7,118	7,387	96.4%	
Historical Average Ratio:			95.6%	
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.1%	

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)	7,118	7,574	94.0%		Met
1st Subsequent Year (2015-16)	7,134	7,444	95.8%		Met
2nd Subsequent Year (2016-17)	7,134	7,444	95.8%		Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF Revenue

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
Budget Adoption		First Interim		
Fiscal Year	(Form 01CS, Item 4B)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	53,704,595.00	54,089,180.00	0.7%	Met
1st Subsequent Year (2015-16)	55,133,943.00	55,133,943.00	0.0%	Met
2nd Subsequent Year (2016-17)	56,804,501.00	56,804,501.00	0.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

5. CRITERION: Salaries and Benefits

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

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	32,479,235.17	37,312,029.26	87.0%
Second Prior Year (2012-13)	34,408,945.56	39,400,923.67	87.3%
First Prior Year (2013-14)	37,900,382.01	43,547,605.55	87.0%
	Historical Average Ratio:		87.1%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	84.1% to 90.1%	84.1% to 90.1%	84.1% to 90.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	42,079,564.00	50,057,805.00	84.1%	Met
1st Subsequent Year (2015-16)	42,827,098.00	49,203,564.00	87.0%	Met
2nd Subsequent Year (2016-17)	43,589,584.00	50,063,579.00	87.1%	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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	4,034,360.00	4,400,645.00	9.1%	Yes
1st Subsequent Year (2015-16)	4,034,360.00	4,400,645.00	9.1%	Yes
2nd Subsequent Year (2016-17)	4,034,360.00	4,400,645.00	9.1%	Yes

Explanation:
(required if Yes)

2013/14 Carryover is posted at 1st Interim

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	2,706,004.00	4,943,992.00	82.7%	Yes
1st Subsequent Year (2015-16)	2,706,004.00	4,998,292.00	84.7%	Yes
2nd Subsequent Year (2016-17)	2,706,004.00	5,051,774.00	86.7%	Yes

Explanation:
(required if Yes)

213/14 Carryover is posted at 1st Interim - Common Core. One time Mandated Cost Claims.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	2,565,771.00	2,692,380.00	4.9%	No
1st Subsequent Year (2015-16)	2,565,771.00	2,692,380.00	4.9%	No
2nd Subsequent Year (2016-17)	2,565,771.00	2,692,380.00	4.9%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	2,357,979.00	3,971,759.00	68.4%	Yes
1st Subsequent Year (2015-16)	3,958,465.00	4,010,436.00	1.3%	No
2nd Subsequent Year (2016-17)	4,010,558.60	4,049,887.00	1.0%	No

Explanation:
(required if Yes)

2013/14 Carryover is posted at 1st Interim - Common Core.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	8,951,644.00	8,169,892.00	-8.7%	Yes
1st Subsequent Year (2015-16)	6,083,154.10	6,185,304.00	1.7%	No
2nd Subsequent Year (2016-17)	6,589,631.20	6,264,010.00	-4.9%	No

Explanation:
(required if Yes)

Expenses shifted from 5XXX to 6XXX - Cloud computing and Wireless project - One time expenses.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	9,306,135.00	12,037,017.00	29.3%	Not Met
1st Subsequent Year (2015-16)	9,306,135.00	12,091,317.00	29.9%	Not Met
2nd Subsequent Year (2016-17)	9,306,135.00	12,144,799.00	30.5%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	11,309,623.00	12,141,651.00	7.4%	Not Met
1st Subsequent Year (2015-16)	10,041,619.10	10,195,740.00	1.5%	Met
2nd Subsequent Year (2016-17)	10,600,189.80	10,313,897.00	-2.7%	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)

2013/14 Carryover is posted at 1st Interim

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

213/14 Carryover is posted at 1st Interim - Common Core. One time Mandated Cost Claims.

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

- 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)

2013/14 Carryover is posted at 1st Interim - Common Core.

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

Expenses shifted from 5XXX to 6XXX - Cloud computing and Wireless project - One time expenses.

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	618,942.36	700,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	12.3%	16.9%	22.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.1%	5.6%	7.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		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)	331,585.00	50,057,805.00	N/A	Met
1st Subsequent Year (2015-16)	2,777,200.00	49,203,564.00	N/A	Met
2nd Subsequent Year (2016-17)	3,503,570.00	50,063,579.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	10,828,013.84	Met
1st Subsequent Year (2015-16)	13,594,071.84	Met
2nd Subsequent Year (2016-17)	17,049,371.84	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.

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2014-15)	10,531,162.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	7,118	7,134	7,134
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):

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

Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
0.00	0.00	0.00

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	67,911,374.00	64,459,202.00	65,494,000.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	67,911,374.00	64,459,202.00	65,494,000.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,037,341.22	1,933,776.06	1,964,820.00
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)	2,037,341.22	1,933,776.06	1,964,820.00

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)	4,274,185.00	4,359,669.00	4,446,862.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,104,201.72	6,545,917.72	9,938,783.72
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)	(0.09)	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)	0.00	0.00	0.00
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)	8,378,386.63	10,905,586.72	14,385,645.72
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	12.34%	16.92%	21.96%
District's Reserve Standard (Section 10B, Line 7):	2,037,341.22	1,933,776.06	1,964,820.00
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)

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(5,015,023.00)	(5,015,023.00)	0.0%	0.00	Met
1st Subsequent Year (2015-16)	(5,115,323.00)	(5,115,323.00)	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	(5,217,629.00)	(5,217,629.00)	0.0%	0.00	Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	617,995.00	2,154,685.00	248.7%	1,536,690.00	Not Met
1st Subsequent Year (2015-16)	617,995.00	617,995.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	617,995.00	617,995.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. MET - Projected contributions 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)

- 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)

Fund 40 wasn't opened at the time of the ERP funds received. Funds went into Fund 01 and moved to Fund 40.

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

Project Information:
(required if YES)

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District uses RDA and Developer fee revenues for future debt service payments. Additionally, the City of West Sacramento for joint use of the high school facilities on an annual basis.

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)

Yes

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

No

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

No

2. OPEB Liabilities

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

Budget Adoption (Form 01CS, Item S7A)	First Interim
6,601,634.00	6,601,634.00
4,921,772.00	4,921,772.00
Actuarial	Actuarial
Apr 01, 2014	Apr 01, 2014

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)

Budget Adoption (Form 01CS, Item S7A)	First Interim
288,580.00	288,580.00
288,580.00	288,580.00
288,580.00	288,580.00

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

288,580.00	288,580.00
0.00	288,580.00
0.00	288,580.00

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

0.00	288,580.00
0.00	288,580.00
0.00	288,580.00

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

83	83
88	83
93	83

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

- 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)

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	398.0	403.0	403.0	403.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

280,770

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

If Yes, explain the nature of the new costs:

No		

--

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)
No	No	No

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)
No	No	No
No	No	No

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.

No

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	254.0	259.0	259.0	259.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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?

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year
or**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

99,704

7. Amount included for any tentative salary schedule increases

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

0

0

0

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

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

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

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

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

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

No		

--

Classified (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?
2. Cost of step & column adjustments
3. Percent change in step & column over prior year

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

No

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	38.0	41.0	41.0	41.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

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

Negotiations Not Settled

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

40,807

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

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

Signed: _____

District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2014

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kilee Lane

Telephone: 916-375-7604 ext. 1012

Title: Director of Fiscal Services

E-mail: klane@wusd.k12.ca.us

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	