



MEMO

TO: Members of the Board of Education

FROM: Geri Partida, Assistant Superintendent, Business Division *GP*

DATE: December 9, 2014

RE: **2014-15 FIRST INTERIM FINANCIAL REPORT**

The First Interim Report shows an available ending balance for 2014-15 of \$54.5 million, \$41.6 million of this is over the 5% reserve. The July Adopted budget had an available ending balance of \$64.4 million, of which \$52.4 million was over the 5% reserve. The First Interim available ending balance is projected down from the July Adopted budget by \$9.9 million dollars.

The First Interim compares the October 31, 2014 budget to July Adopted. The projections incorporate the estimated carry-overs of restricted funds along with the adjustments stated below. Here is a brief description of the First Interim changes:

REVENUES

- LCFF income revised up by \$1.0 million due to gap funding changes
- Federal grants were adjusted up by \$0.3 million due to revenue subject to deferral
- Other State revenue was adjusted up by \$3.0 million due to Prop. 39 and one-time mandate revenue
- Other local revenue was adjusted up \$0.4 million as a result of gifts, donations, carryover and outside funded personnel

EXPENDITURES

- Certificated Salaries have been adjusted up \$5.1 million to account for SVUSD's proposal to SVEA
- Classified Salaries were adjusted up \$2.1 million for reconciliation of actual salaries, outside funded positions, growth and step and longevity increases
- Fringe benefit costs were adjusted down \$0.5 million primarily due to the approval of the new STRS rate after budget adoption in July 2014
- School and categorical carryovers currently budgeted in books and supplies are projected up \$2.6 million for estimated carryover and grants subject to deferral
- Services, other operating expenses were adjusted up \$8.6 million primarily due to the payoff of the certificated Early Retirement Annuity Program

ADMINISTRATIVE COMMENT

The fiscal operating environment for districts remains somewhat uncertain, and each district must address its own unique set of risk factors in determining budget priorities and creating multiyear projections. Factors contributing to an unpredictable operating environment exist on both the revenue and expenditure sides of the budget. These factors may cause future revenue uncertainty:

- The precise level of LCFF gap funding provided in any given year is subject to economic conditions as well as political decisions by the Governor and Legislature.
- The dependence of LCFF entitlements on shifting unduplicated eligible pupil counts as well as ADA, which adds a level of complexity to revenue forecasting that was not present under the revenue limit system.
- Severe declining enrollment has a great impact on the level of LCFF funding. Declining enrollment equals less revenue.
- While most of the 2013 sequestration cuts to Federal revenues appear to have been restored for the current fiscal year, sequestration provisions remain in effect through 2023.

Future expenditure uncertainty may arise from the following:

- Possibly needing to shift supplemental and concentration grant funding so that it is “principally directed towards” providing increased or improved services to specific pupil subgroups as specified in the proposed LCFF expenditure regulations.
- Continued changes in legislative mandates including increased costs associated with retirement plans (STRS, PERS, and OPEB), potential penalties or other costs associated with the Affordable Care Act, and new leave costs associated with the Healthy Families Act.
- Pressure on labor costs that are complicated by the fact that districts in the same labor market may receive significantly different year over year funding increases.
- Costs associated with maintaining functions and programs that were previously funded through categorical programs such as deferred maintenance or adult education.
- Requirements to restore routine restricted maintenance to the 3% minimum level in 2015-16.

The uncertain operating environment reflected above is coupled with demands for ever greater transparency, local accountability under the LCAP, and with increased expectations from all sides due to the perception of the availability of more funding.

While further LCFF revenue growth is projected in 2015-16 and 2016-17, the new funding will not be sufficient to meet all the competing demands for increased expenditures. Funding for most districts will remain below 2007-08 levels. Districts will need to prioritize new expenditures based on the LCAP while still maintaining fiscal flexibility and solvency. The keys to protecting fiscal flexibility and solvency in an uncertain environment include:

1. Maintaining adequate reserves to allow for unanticipated circumstances.
2. Maintaining fiscal flexibility by limiting commitments to future increased expenditures based on projections of future revenue growth, and/or establishing contingencies that allow expenditure plans to be changed if needed.

Reserves and fiscal flexibility are necessary to protect the integrity of the educational program in an unpredictable operating environment.

SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT
MULTI YEAR PROJECTION

1st Interim Projection

1.565%

.85% COLA

.85% COLA

2.15% COLA

2.22% COLA

Description	2013-14 Unaudited Actuals	2014-15 July Budget	Percent of Change	2014-15 1st Interim Budget	Percent of Change	2015-16 Est. Budget	Percent of Change	2016-17 Est. Budget	Percent of Change
Beginning Balance July 1	\$ 55,003,493	\$ 63,708,458		\$ 67,033,375		\$ 54,520,526		\$ 48,586,021	
Revenue:									
LCFF/Revenue Limit Sources	\$ 190,541,351	\$ 202,388,262	6.2%	\$ 203,426,128	0.5%	\$ 205,234,337	0.9%	\$ 208,425,741	1.6%
Federal Revenue	\$ 9,806,581	\$ 9,363,079	-4.5%	\$ 9,720,484	3.8%	\$ 9,488,176	-2.4%	\$ 9,503,519	0.2%
Other State Revenue	\$ 31,024,778	\$ 24,773,353	-20.1%	\$ 27,522,086	11.1%	\$ 24,715,174	-10.2%	\$ 24,540,943	-0.7%
Other Local Revenues	\$ 4,152,006	\$ 3,071,220	-26.0%	\$ 3,634,373	18.3%	\$ 3,617,059	-0.5%	\$ 3,617,059	0.0%
Total Revenues:	\$ 235,524,716	\$ 239,595,914	1.7%	\$ 244,303,071	2.0%	\$ 243,054,746	-0.5%	\$ 246,087,262	1.2%
Expenditures:									
Certificated Salaries	\$ 112,848,518	\$ 118,446,159	5.0%	\$ 118,385,201	-0.1%	\$ 117,897,561	-0.4%	\$ 116,634,126	-1.1%
Classified Salaries	\$ 29,714,091	\$ 29,987,670	0.9%	\$ 32,077,742	7.0%	\$ 33,063,807	3.1%	\$ 33,753,535	2.1%
Employee Benefits	\$ 46,131,341	\$ 52,287,825	13.3%	\$ 51,744,592	-1.0%	\$ 57,107,974	10.4%	\$ 63,083,856	10.5%
Books & Supplies	\$ 6,741,493	\$ 9,452,845	40.2%	\$ 12,101,196	28.0%	\$ 7,756,911	-35.9%	\$ 7,159,706	-7.7%
Services, Other									
Operating Expenses	\$ 21,635,667	\$ 22,819,694	5.5%	\$ 31,413,875	37.7%	\$ 23,333,617	-25.7%	\$ 24,240,792	3.9%
Capital Outlay	\$ 439,749	\$ 226,323	-48.5%	\$ 242,231	7.0%	\$ 242,231	0.0%	\$ 242,231	0.0%
Other Outgo	\$ 5,760,238	\$ 5,887,256	2.2%	\$ 5,903,205	0.3%	\$ 5,970,569	1.1%	\$ 6,077,966	1.8%
Support Costs	\$ (362,653)	\$ (234,995)	-35.2%	\$ (234,995)	0.0%	\$ (234,995)	0.0%	\$ (234,995)	0.0%
District Proposal to SVEA	\$ -	\$ -		\$ 5,182,873	0.0%	\$ 2,162,612	-58.3%	\$ 2,162,612	0.0%
LCFF Supplemental	\$ -	\$ -		\$ -	0.0%	\$ 1,688,964	0.0%	\$ 960,090	-43.2%
Total Expenditures:	\$ 222,908,444	\$ 238,872,777	7.2%	\$ 256,815,920	7.5%	\$ 248,989,251	-3.0%	\$ 254,089,920	2.0%
Other Financing Sources/Uses:									
Interfund Transfers Out/Uses	\$ 586,391	\$ -		\$ -		\$ -		\$ -	
Interfund Transfers In/Sources	\$ -	\$ -		\$ -		\$ -		\$ -	
Contributions	\$ -	\$ -		\$ -		\$ -		\$ -	
Total Expenditures & Other Sources/Uses	\$ 223,494,835	\$ 238,872,777	6.9%	\$ 256,815,920	7.5%	\$ 248,989,251	-3.0%	\$ 254,089,920	2.0%
Net inc. (Dec.) in Fund Balance	\$ 12,029,882	\$ 723,137	-94.0%	\$ (12,512,849)	-1830.4%	\$ (5,934,505)	-52.6%	\$ (8,002,658)	-34.8%
Ending Balance:	\$ 67,033,375	\$ 64,431,595	-3.9%	\$ 54,520,526	-15.4%	\$ 48,586,021	-10.9%	\$ 40,583,363	-16.5%
Components of Ending Balance:									
Revolving Cash	\$ 120,000	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%	\$ 120,000	0.0%
Stores	\$ 354,168	\$ 386,196	9.0%	\$ 354,168	-8.3%	\$ 354,168	0.0%	\$ 354,168	0.0%
Prepaid Expenditures	\$ 511,728	\$ -		\$ -		\$ -		\$ -	
Designated for Economic Uncertainties	\$ 6,704,845	\$ 11,943,639		\$ 12,840,796		\$ 12,449,463		\$ 12,704,496	
Restricted Ending Balances	\$ 6,881,263	\$ 4,113,653		\$ 2,456,037		\$ 1,508,538		\$ -	
Site/Dept Carry Over/CC	\$ 1,585,949	\$ 1,458,911		\$ 728,900		\$ 1,458,911		\$ 1,458,911	
Unappropriated Amount:	\$ 50,875,422	\$ 46,409,196		\$ 38,020,626		\$ 32,694,941		\$ 25,945,788	

**SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT
2014-15, 2015-16 & 2016-17 1st Interim Estimates**

	2014-15 Estimate	2015-2016 Estimate	2016-2017 Estimate
1. COLA	0.85%	2.15%	2.22%
Funded COLA	0.85%	2.15%	2.22%
Gap Funding Percentage	29.56%	14.29%	16.84%
LCFF Entitlement per ADA	7,106	7,355	7,627
LCFF Entitlement per ADA / Gates Charter	6,757	6,956	7,187
COLA for Special Education	0.85%	2.15%	2.22%
2. LOTTERY (per ADA) unrestricted - SSC estimates	\$128.00	\$128.00	\$128.00
Restricted	\$34.00	\$34.00	\$34.00
3. ENROLLMENT ESTIMATES/Includes SDC By Grade			
Grades K-3	7,505	7,236	7,033
Grades 4-6	6,084	5,997	5,848
Grades 7-8	4,398	4,419	4,393
Grades 9-12	9,975	9,704	9,558
Gates Charter	1,059	1,059	1,059
Total	29,021	28,415	27,891
4. ENROLLMENT INCR/DECR FOR PROJECTED INCOME	(703)	(606)	(524)
ADA USED FOR LCFF/REVENUE LIMIT CALCULATIONS			
5. ADA - Regular	27,727	26,941	26,358
ADA - Gates Charter	1,019	1,019	1,019
OCDE Special Ed	213	213	213
Total	28,959	28,173	27,590
Starting with 2003-2004, the district has been computing the ADA based on the prior year due to declining enrollment			
9. SCHOOL RESOURCE ALLOCATION			
Elementary	\$48.47	\$48.47	\$48.47
Intermediate	\$44.01	\$44.01	\$44.01
High School	\$58.96	\$58.96	\$58.96
10. SCHOOL RESOURCE ALLOCATION CARRYOVER	\$684,641	\$684,641	\$684,641
11. FRINGE BENEFIT RATES			
STRS	8.880%	10.730%	12.580%
PERS	11.771%	12.600%	15.000%
ARS	1.300%	1.300%	1.300%
OASDI	6.200%	6.200%	6.200%
MEDICARE	1.450%	1.450%	1.450%
SUI	0.050%	0.050%	0.050%
WORKERS COMPENSATION	1.500%	1.500%	1.500%
ANNUAL HEALTH INSURANCE (Per Employee Composite)	\$16,866	\$18,553	\$20,408
12. TRANSPORTATION FEES	\$94,000	\$94,000	\$94,000
13. INTEREST INCOME			
Interest Rate on Funds in County Treasury:	0.49%	0.49%	0.49%
14. The estimated cost of providing a 1% Salary Schedule increase to all bargaining units in 2014-15 is \$1,587,137			
15. SALARY REDUCTION/FURLOUGH DAYS INCLUDED IN BUDGET			
SVEA			
SVPSA			
SVMTA			
CSEA			

**SADDLEBACK VALLEY UNIFIED SCHOOL DISTRICT
2014-15, 2015-16 & 2016-17 1st Interim Estimates**

	2014-15 Estimate	2015-2016 Estimate	2016-2017 Estimate
16. MANDATES/TRANSFERS IN/OUT			
Mandated Block Grant, K-8, \$28 per ADA, 9-12, \$56 per ADA, Charter-\$14 per ADA	\$1,064,810	\$1,030,662	\$1,006,057
Mandated Block Grant (New) - Estimated \$66 per ADA	\$1,808,068	\$0	\$0
Adult Education Transfer Out to Fund 11	\$1,000,000	\$567,000	\$567,000
Deferred Maintenance Transfer Out to Fund 14	\$1,000,000	\$1,000,000	\$1,000,000
17. STAFF ADDED FOR GROWTH (FTE)			
CERTIFICATED			
1/5 Assignments (Off Ratio)			
Coordinator, Instructional Services / LCAP	3.00		
Director III, Instructional Services	1.00		
Elementary Assistant Principal	2.00		
Specialist, Instructional Services / LCAP	3.00		
Guidance Specialist / LCAP	6.00		
Psychologist / Grant Funded	1.00		
Psychologist	1.00		
Regular Teachers / LCAP			
Regular Teachers / New	2.80	-22.00	-18.00
Regular Teachers Gr TK	3.00		
Regular Teachers Gr 4-12 decr. class sizes by 2.5 students	30.09		
Special Ed. Teachers/SDC Non-Severe	4.00		
Speech and Language Teacher	1.51		
Teacher on Special Assignment	1.00		
TOTAL CERTIFICATED	59.40	-22.00	-18.00
CLASSIFIED			
Accounting Technician	-1.00		
Account Clerk III	1.00		
Campus Supervisor	0.92		
Campus Supervisor/Lead	-1.00		
Clerk II, Pupil Services / LCAP - Los Alisos / Title I - Serrano	3.00		
Health Aides	3.50		
Instructional Aides - Field Studies/Common Core	1.39		
Instructional Assts/Special Ed	27.22		
Info Service Analyst	1.00		
Library Media Clerks	7.39		
Locksmith	1.00		
Occupational Therapist	4.00		
Personnel Technician I	1.00		
Secretary, Instructional Services	2.00		
Secretary, Pupil Services			
Telecommunications Specialists	1.00		
TOTAL CLASSIFIED	52.42	0.00	0.00
TOTAL STAFFING INCREASE/DECREASE	111.82	-22.00	-18.00

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: Tuesday, December 9, 2014 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Geri Partida Telephone: 949 580-3226

Title: Assistant Superintendent, Business E-mail: geri.partida@svusd.org

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?	n/a	
		• 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?	n/a	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	X	
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	

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	202,388,262.00	203,426,128.00	25,145,268.21	203,426,128.00	0.00	0.0%
2) Federal Revenue		8100-8299	9,363,079.00	10,472,856.00	1,193,322.04	9,720,484.00	(752,372.00)	-7.2%
3) Other State Revenue		8300-8599	24,773,353.00	27,522,086.00	6,383,515.42	27,522,086.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,071,220.00	3,634,373.00	781,843.30	3,634,373.00	0.00	0.0%
5) TOTAL, REVENUES			239,595,914.00	245,055,443.00	33,503,948.97	244,303,071.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	118,446,159.00	118,443,284.00	25,417,730.47	118,385,201.00	58,083.00	0.0%
2) Classified Salaries		2000-2999	29,987,670.00	32,077,742.00	6,091,572.72	32,077,742.00	0.00	0.0%
3) Employee Benefits		3000-3999	52,287,825.00	51,744,592.00	13,890,819.81	51,744,592.00	0.00	0.0%
4) Books and Supplies		4000-4999	9,452,845.00	13,506,385.00	2,409,195.38	12,101,196.00	1,405,189.00	10.4%
5) Services and Other Operating Expenditures		5000-5999	22,819,694.00	31,431,875.00	6,500,109.93	31,413,875.00	18,000.00	0.1%
6) Capital Outlay		6000-6999	226,323.00	242,231.00	75,998.37	242,231.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,887,256.00	5,903,205.00	707,979.60	5,903,205.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(234,995.00)	(234,995.00)	0.00	(234,995.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			238,872,777.00	253,114,319.00	55,093,406.28	251,633,047.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			723,137.00	(8,058,876.00)	(21,589,457.31)	(7,329,976.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 First Interim
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)			723,137.00	(8,058,876.00)	(21,589,457.31)	(7,329,976.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	63,708,458.00	67,033,375.00		67,033,375.00	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)			63,708,458.00	67,033,375.00		67,033,375.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			63,708,458.00	67,033,375.00		67,033,375.00		
2) Ending Balance, June 30 (E + F1e)			64,431,595.00	58,974,499.00		59,703,399.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	120,000.00	120,000.00		120,000.00		
Stores		9712	386,196.00	354,168.00		354,168.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			4,113,653.00	2,456,037.00		2,456,037.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,458,911.00	0.00		728,900.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,943,639.00	11,949,714.00		12,581,652.00		
Unassigned/Unappropriated Amount			46,409,196.00	44,094,580.00		43,462,642.00		

**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)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	51,272,884.00	52,176,751.00	14,763,033.60	52,176,751.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,865,950.00	6,876,943.00	3,886,648.00	6,876,943.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	984,205.00	962,506.00	0.00	962,506.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	125,142,414.00	134,203,474.00	0.00	134,203,474.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,540,448.00	4,856,058.00	3,702,984.05	4,856,058.00	0.00	0.0%
Prior Years' Taxes		8043	2,490,840.00	2,169,027.00	2,079,178.76	2,169,027.00	0.00	0.0%
Supplemental Taxes		8044	2,454,541.00	2,219,886.00	1,288,232.86	2,219,886.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(275,633.00)	748,074.00	925,190.94	748,074.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,912,613.00	1,213,409.00	0.00	1,213,409.00	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			204,388,262.00	205,426,128.00	26,645,268.21	205,426,128.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)	(2,000,000.00)	(1,500,000.00)	(2,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			202,388,262.00	203,426,128.00	25,145,268.21	203,426,128.00	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	4,540,521.00	4,540,521.00	0.00	4,540,521.00	0.00	0.0%
Special Education Discretionary Grants		8182	770,198.00	776,354.00	0.00	776,354.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	13,357.00	13,357.00	0.00	13,357.00	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	2,214,260.00	2,726,730.00	663,424.00	2,317,721.00	(409,009.00)	-15.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	543,878.00	917,864.00	147,640.93	565,155.00	(352,709.00)	-38.4%

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	18,975.00	13,610.00	18,975.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	379,812.00	412,418.00	139,462.00	421,764.00	9,346.00	2.3%
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	154,077.00	154,077.00	133,747.50	154,077.00	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	746,976.00	912,560.00	95,437.61	912,560.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,363,079.00	10,472,856.00	1,193,322.04	9,720,484.00	(752,372.00)	-7.2%
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	15,584,708.00	15,168,580.00	4,460,032.88	15,168,580.00	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	171,495.00	171,495.00	49,894.88	171,495.00	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	1,083,876.00	2,985,901.00	0.00	2,985,901.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	5,382,185.00	5,480,616.00	215,406.95	5,480,616.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	214,924.00	214,924.00	139,700.44	214,924.00	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	1,127,010.00	0.00	1,127,010.00	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	3,454.00	3,453.69	3,454.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,336,165.00	2,370,106.00	1,515,026.58	2,370,106.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			24,773,353.00	27,522,086.00	6,383,515.42	27,522,086.00	0.00	0.0%

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)
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	2,700.23	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	942,750.00	989,734.00	340,463.84	989,734.00	0.00	0.0%
Interest		8660	155,727.00	155,727.00	68,190.17	155,727.00	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	94,000.00	94,000.00	96,723.00	94,000.00	0.00	0.0%
Interagency Services		8677	118,324.00	247,024.00	4,620.00	247,024.00	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	1,760,419.00	2,147,888.00	269,146.06	2,147,888.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	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			3,071,220.00	3,634,373.00	781,843.30	3,634,373.00	0.00	0.0%
TOTAL, REVENUES			239,595,914.00	245,055,443.00	33,503,948.97	244,303,071.00	(752,372.00)	-0.3%

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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	103,668,116.00	103,391,325.00	20,799,374.05	103,333,242.00	58,083.00	0.1%
Certificated Pupil Support Salaries		1200	4,564,289.00	4,655,338.00	1,226,258.54	4,655,338.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,866,853.00	10,086,708.00	3,335,682.92	10,066,708.00	0.00	0.0%
Other Certificated Salaries		1900	346,901.00	329,913.00	56,414.96	329,913.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			118,446,159.00	118,443,284.00	25,417,730.47	118,385,201.00	58,083.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	8,711,593.00	9,471,674.00	1,267,245.66	9,471,674.00	0.00	0.0%
Classified Support Salaries		2200	9,085,136.00	9,480,848.00	2,265,001.16	9,480,848.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,368,638.00	1,409,373.00	347,449.33	1,409,373.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	9,422,422.00	10,281,349.00	2,030,131.88	10,281,349.00	0.00	0.0%
Other Classified Salaries		2900	1,399,881.00	1,434,498.00	181,744.69	1,434,498.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			29,987,670.00	32,077,742.00	6,091,572.72	32,077,742.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	11,124,855.00	10,541,240.00	1,249,429.65	10,541,240.00	0.00	0.0%
PERS		3201-3202	2,779,160.00	2,761,156.00	613,423.40	2,761,156.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,631,011.00	3,650,854.00	777,773.58	3,650,854.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	27,115,226.00	27,118,462.00	8,879,775.40	27,118,462.00	0.00	0.0%
Unemployment Insurance		3501-3502	74,318.00	75,431.00	31,623.16	75,431.00	0.00	0.0%
Workers' Compensation		3601-3602	2,228,083.00	2,262,277.00	473,874.62	2,262,277.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,335,172.00	5,335,172.00	1,864,920.00	5,335,172.00	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			52,287,825.00	51,744,592.00	13,890,819.81	51,744,592.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,043,909.00	3,600,849.00	1,025,657.54	3,400,849.00	200,000.00	5.6%
Books and Other Reference Materials		4200	107,998.00	114,234.00	11,103.47	74,234.00	40,000.00	35.0%
Materials and Supplies		4300	6,056,498.00	8,956,374.00	1,177,981.68	7,834,185.00	1,122,189.00	12.5%
Noncapitalized Equipment		4400	244,440.00	834,928.00	194,452.69	791,928.00	43,000.00	5.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,452,845.00	13,506,385.00	2,409,195.38	12,101,196.00	1,405,189.00	10.4%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	6,930,191.00	7,847,174.00	1,199,323.44	7,847,174.00	0.00	0.0%
Travel and Conferences		5200	420,566.00	567,678.00	119,119.89	567,678.00	0.00	0.0%
Dues and Memberships		5300	76,445.00	81,142.00	77,941.39	81,142.00	0.00	0.0%
Insurance		5400-5450	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,080,468.00	5,080,468.00	1,624,972.77	5,080,468.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,428,693.00	2,148,364.00	655,223.64	2,130,364.00	18,000.00	0.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(603,151.00)	(602,871.00)	(106,883.81)	(602,871.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	6,697,400.00	14,563,150.00	1,517,517.81	14,563,150.00	0.00	0.0%
Communications		5900	489,082.00	446,770.00	112,894.80	446,770.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,819,694.00	31,431,875.00	6,500,109.93	31,413,875.00	18,000.00	0.1%

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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	78,319.00	78,319.00	19,927.00	78,319.00	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	77,600.00	77,600.00	0.00	77,600.00	0.00	0.0%
Equipment Replacement		6500	70,404.00	86,312.00	56,071.37	86,312.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			226,323.00	242,231.00	75,998.37	242,231.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	17,219.00	17,219.00	0.00	17,219.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	350,000.00	350,000.00	(2,388.57)	350,000.00	0.00	0.0%
Payments to County Offices		7142	1,409,781.00	2,807,627.00	178,448.16	2,807,627.00	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								
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								
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								
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	1,381,897.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,728,359.00	2,728,359.00	531,920.01	2,728,359.00	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)			5,887,256.00	5,903,205.00	707,979.60	5,903,205.00	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	(234,995.00)	(234,995.00)	0.00	(234,995.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(234,995.00)	(234,995.00)	0.00	(234,995.00)	0.00	0.0%
TOTAL, EXPENDITURES			238,872,777.00	253,114,319.00	55,093,406.28	251,633,047.00	1,481,272.00	0.6%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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	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)			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	202,388,262.00	203,426,128.00	25,145,268.21	203,426,128.00	0.00	0.0%
2) Federal Revenue		8100-8299	13,357.00	13,357.00	0.00	13,357.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,498,083.00	7,384,040.00	122,999.74	7,384,040.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,495,138.00	1,737,762.00	684,002.03	1,737,762.00	0.00	0.0%
5) TOTAL, REVENUES			209,394,840.00	212,561,287.00	25,952,269.98	212,561,287.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	98,674,007.00	97,718,190.00	20,812,276.82	97,718,190.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,426,078.00	18,660,110.00	3,864,800.05	18,660,110.00	0.00	0.0%
3) Employee Benefits		3000-3999	42,888,161.00	42,279,759.00	10,997,249.20	42,279,759.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,333,934.00	5,443,008.00	902,099.44	4,732,108.00	710,900.00	13.1%
5) Services and Other Operating Expenditures		5000-5999	15,411,154.00	23,833,384.00	5,336,195.01	23,815,384.00	18,000.00	0.1%
6) Capital Outlay		6000-6999	201,323.00	217,231.00	70,834.85	217,231.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,110,256.00	4,126,205.00	531,920.01	4,126,205.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,957,869.00)	(1,981,278.00)	(1,043.82)	(1,981,278.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			181,087,044.00	190,296,609.00	42,514,331.56	189,567,709.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			28,307,796.00	22,264,678.00	(16,562,061.58)	22,993,578.00		
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	(23,994,684.00)	(25,890,552.00)	0.00	(25,890,552.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(23,994,684.00)	(25,890,552.00)	0.00	(25,890,552.00)		

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)			4,313,112.00	(3,625,874.00)	(16,562,061.58)	(2,896,974.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	56,004,830.00	60,144,336.00		60,144,336.00	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)			56,004,830.00	60,144,336.00		60,144,336.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			56,004,830.00	60,144,336.00		60,144,336.00		
2) Ending Balance, June 30 (E + F1e)			60,317,942.00	56,518,462.00		57,247,362.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	120,000.00	120,000.00		120,000.00		
Stores		9712	386,196.00	354,168.00		354,168.00		
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	1,458,911.00	0.00		728,900.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	11,943,639.00	11,949,714.00		12,581,652.00		
Unassigned/Unappropriated Amount		9790	46,409,196.00	44,094,580.00		43,462,642.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	51,272,884.00	52,176,751.00	14,763,033.60	52,176,751.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	12,865,950.00	6,876,943.00	3,886,648.00	6,876,943.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	984,205.00	962,506.00	0.00	962,506.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	125,142,414.00	134,203,474.00	0.00	134,203,474.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,540,448.00	4,856,058.00	3,702,984.05	4,856,058.00	0.00	0.0%
Prior Years' Taxes		8043	2,490,840.00	2,169,027.00	2,079,178.76	2,169,027.00	0.00	0.0%
Supplemental Taxes		8044	2,454,541.00	2,219,886.00	1,288,232.86	2,219,886.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(275,633.00)	748,074.00	925,190.94	748,074.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	4,912,613.00	1,213,409.00	0.00	1,213,409.00	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			204,388,262.00	205,426,128.00	26,645,268.21	205,426,128.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	(2,000,000.00)	(2,000,000.00)	(1,500,000.00)	(2,000,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL LCFF SOURCES			202,388,262.00	203,426,128.00	25,145,268.21	203,426,128.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	13,357.00	13,357.00	0.00	13,357.00	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			13,357.00	13,357.00	0.00	13,357.00	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	1,083,876.00	2,985,901.00	0.00	2,985,901.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	4,369,645.00	4,353,577.00	100,908.21	4,353,577.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	44,562.00	44,562.00	22,091.53	44,562.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,498,083.00	7,384,040.00	122,999.74	7,384,040.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
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	2,700.23	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	942,750.00	989,734.00	340,463.84	989,734.00	0.00	0.0%
Interest		8660	155,727.00	155,727.00	68,190.17	155,727.00	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	94,000.00	94,000.00	96,723.00	94,000.00	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	302,661.00	498,301.00	175,924.79	498,301.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	8500	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			1,495,138.00	1,737,762.00	684,002.03	1,737,762.00	0.00	0.0%
TOTAL, REVENUES			209,394,840.00	212,561,287.00	25,952,269.98	212,561,287.00	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)
Certificated Teachers' Salaries		1100	85,712,757.00	84,597,699.00	16,847,861.15	84,597,699.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,974,775.00	3,970,833.00	1,013,376.17	3,970,833.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,836,472.00	8,999,655.00	2,947,438.86	8,999,655.00	0.00	0.0%
Other Certificated Salaries		1900	150,003.00	150,003.00	3,600.64	150,003.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			98,674,007.00	97,718,190.00	20,812,276.82	97,718,190.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	897,885.00	1,027,015.00	107,750.13	1,027,015.00	0.00	0.0%
Classified Support Salaries		2200	5,746,004.00	5,841,328.00	1,479,886.56	5,841,328.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,032,589.00	1,079,807.00	274,558.31	1,079,807.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,515,433.00	9,444,815.00	1,842,117.76	9,444,815.00	0.00	0.0%
Other Classified Salaries		2900	1,234,167.00	1,267,145.00	160,487.29	1,267,145.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,426,078.00	18,660,110.00	3,864,800.05	18,660,110.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,503,384.00	8,874,635.00	848,573.28	8,874,635.00	0.00	0.0%
PERS		3201-3202	1,790,389.00	1,772,267.00	399,519.17	1,772,267.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,595,452.00	2,610,871.00	564,930.41	2,610,871.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,861,561.00	21,856,756.00	7,158,613.18	21,856,756.00	0.00	0.0%
Unemployment Insurance		3501-3502	58,167.00	59,044.00	28,258.64	59,044.00	0.00	0.0%
Workers' Compensation		3601-3602	1,744,036.00	1,771,014.00	371,389.52	1,771,014.00	0.00	0.0%
OPEB, Allocated		3701-3702	5,335,172.00	5,335,172.00	1,625,965.00	5,335,172.00	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			42,888,161.00	42,279,759.00	10,997,249.20	42,279,759.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	122,349.00	366,972.00	30,482.13	166,972.00	200,000.00	54.5%
Books and Other Reference Materials		4200	91,954.00	98,190.00	11,103.47	58,190.00	40,000.00	40.7%
Materials and Supplies		4300	3,927,121.00	4,716,907.00	740,146.07	4,289,007.00	427,900.00	9.1%
Noncapitalized Equipment		4400	192,510.00	260,939.00	120,367.77	217,939.00	43,000.00	16.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,333,934.00	5,443,008.00	902,099.44	4,732,108.00	710,900.00	13.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	4,320,250.00	4,320,250.00	721,911.16	4,320,250.00	0.00	0.0%
Travel and Conferences		5200	270,827.00	328,605.00	81,905.29	328,605.00	0.00	0.0%
Dues and Memberships		5300	73,755.00	77,852.00	59,406.39	77,852.00	0.00	0.0%
Insurance		5400-5450	1,300,000.00	1,300,000.00	1,300,000.00	1,300,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,080,468.00	5,080,468.00	1,624,972.77	5,080,468.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,623,239.00	1,363,567.00	371,683.44	1,345,567.00	18,000.00	1.3%
Transfers of Direct Costs		5710	(6,844.00)	(16,854.00)	(12,630.06)	(16,854.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(603,151.00)	(602,871.00)	(106,883.81)	(602,871.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,871,923.00	11,542,992.00	1,183,457.96	11,542,992.00	0.00	0.0%
Communications		5900	480,687.00	439,375.00	112,371.87	439,375.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,411,154.00	23,833,384.00	5,336,195.01	23,815,384.00	18,000.00	0.1%

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)
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	78,319.00	78,319.00	19,927.00	78,319.00	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	77,600.00	77,600.00	0.00	77,600.00	0.00	0.0%
Equipment Replacement		6500	45,404.00	61,312.00	50,907.85	61,312.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			201,323.00	217,231.00	70,834.85	217,231.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	1,397,846.00	0.00	1,397,846.00	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	1,381,897.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	2,728,359.00	2,728,359.00	531,920.01	2,728,359.00	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)			4,110,256.00	4,126,205.00	531,920.01	4,126,205.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,722,874.00)	(1,746,283.00)	(1,043.82)	(1,746,283.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(234,995.00)	(234,995.00)	0.00	(234,995.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,957,869.00)	(1,981,278.00)	(1,043.82)	(1,981,278.00)	0.00	0.0%
TOTAL, EXPENDITURES			181,087,044.00	190,296,609.00	42,514,331.56	189,567,709.00	728,900.00	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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	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	(23,994,684.00)	(25,890,552.00)	0.00	(25,890,552.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,994,684.00)	(25,890,552.00)	0.00	(25,890,552.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(23,994,684.00)	(25,890,552.00)	0.00	(25,890,552.00)	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	9,349,722.00	10,459,499.00	1,193,322.04	9,707,127.00	(752,372.00)	-7.2%
3) Other State Revenue		8300-8599	19,275,270.00	20,138,046.00	6,260,515.68	20,138,046.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,576,082.00	1,896,611.00	97,841.27	1,896,611.00	0.00	0.0%
5) TOTAL, REVENUES			30,201,074.00	32,494,156.00	7,551,678.99	31,741,784.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,772,152.00	20,725,094.00	4,605,453.65	20,667,011.00	58,083.00	0.3%
2) Classified Salaries		2000-2999	12,561,592.00	13,417,632.00	2,226,772.67	13,417,632.00	0.00	0.0%
3) Employee Benefits		3000-3999	9,399,664.00	9,464,833.00	2,893,570.61	9,464,833.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,118,911.00	8,063,377.00	1,507,095.94	7,369,088.00	694,289.00	8.6%
5) Services and Other Operating Expenditures		5000-5999	7,408,540.00	7,598,491.00	1,163,914.92	7,598,491.00	0.00	0.0%
6) Capital Outlay		6000-6999	25,000.00	25,000.00	5,163.52	25,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,777,000.00	1,777,000.00	176,059.59	1,777,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,722,874.00	1,746,283.00	1,043.82	1,746,283.00	0.00	0.0%
9) TOTAL, EXPENDITURES			57,785,733.00	62,817,710.00	12,579,074.72	62,065,338.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(27,584,659.00)	(30,323,554.00)	(5,027,395.73)	(30,323,554.00)		
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	23,994,684.00	25,890,552.00	0.00	25,890,552.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,994,684.00	25,890,552.00	0.00	25,890,552.00		

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)			(3,589,975.00)	(4,433,002.00)	(5,027,395.73)	(4,433,002.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,703,628.00	6,889,039.00		6,889,039.00	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)			7,703,628.00	6,889,039.00		6,889,039.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,703,628.00	6,889,039.00		6,889,039.00		
2) Ending Balance, June 30 (E + F1e)			4,113,653.00	2,456,037.00		2,456,037.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,113,653.00	2,456,037.00		2,456,037.00		
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 (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	4,540,521.00	4,540,521.00	0.00	4,540,521.00	0.00	0.0%
Special Education Discretionary Grants		8182	770,198.00	776,354.00	0.00	776,354.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	2,214,260.00	2,726,730.00	663,424.00	2,317,721.00	(409,009.00)	-15.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	543,878.00	917,864.00	147,640.93	565,155.00	(352,709.00)	-38.4%

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)
NCLB: Title III, Immigration Education Program	4201	8290	0.00	18,975.00	13,610.00	18,975.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	379,812.00	412,418.00	139,462.00	421,764.00	9,346.00	2.3%
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%
	3011-3020, 3026-3205, 4036-4126, 5510							
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	154,077.00	154,077.00	133,747.50	154,077.00	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	746,976.00	912,560.00	95,437.61	912,560.00	0.00	0.0%
TOTAL FEDERAL REVENUE			9,349,722.00	10,459,499.00	1,193,322.04	9,707,127.00	(752,372.00)	-7.2%
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	15,584,708.00	15,168,580.00	4,460,032.88	15,168,580.00	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	171,495.00	171,495.00	49,894.88	171,495.00	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	1,012,540.00	1,127,039.00	114,498.74	1,127,039.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	214,924.00	214,924.00	139,700.44	214,924.00	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	1,127,010.00	0.00	1,127,010.00	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	3,454.00	3,453.69	3,454.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,291,603.00	2,325,544.00	1,492,935.05	2,325,544.00	0.00	0.0%
TOTAL OTHER STATE REVENUE			19,275,270.00	20,138,046.00	6,260,515.68	20,138,046.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	118,324.00	247,024.00	4,620.00	247,024.00	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	1,457,758.00	1,649,587.00	93,221.27	1,649,587.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In:		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	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			1,576,082.00	1,896,611.00	97,841.27	1,896,611.00	0.00	0.0%
TOTAL, REVENUES			30,201,074.00	32,494,156.00	7,551,678.99	31,741,784.00	(752,372.00)	-2.3%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,955,359.00	18,793,626.00	3,951,512.90	18,735,543.00	58,083.00	0.3%
Certificated Pupil Support Salaries		1200	589,514.00	684,505.00	212,882.37	684,505.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,030,381.00	1,067,053.00	388,244.06	1,067,053.00	0.00	0.0%
Other Certificated Salaries		1900	196,898.00	179,910.00	52,814.32	179,910.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,772,152.00	20,725,094.00	4,605,453.65	20,667,011.00	58,083.00	0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,813,708.00	8,444,659.00	1,159,495.53	8,444,659.00	0.00	0.0%
Classified Support Salaries		2200	3,339,132.00	3,639,520.00	785,114.60	3,639,520.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	336,049.00	329,566.00	72,891.02	329,566.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	906,989.00	836,534.00	188,014.12	836,534.00	0.00	0.0%
Other Classified Salaries		2900	165,714.00	167,353.00	21,257.40	167,353.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,561,592.00	13,417,632.00	2,226,772.67	13,417,632.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,621,471.00	1,666,605.00	400,856.37	1,666,605.00	0.00	0.0%
PERS		3201-3202	988,771.00	988,889.00	213,904.23	988,889.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,035,559.00	1,039,983.00	212,843.17	1,039,983.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,253,665.00	5,261,706.00	1,721,162.22	5,261,706.00	0.00	0.0%
Unemployment Insurance		3501-3502	16,151.00	16,387.00	3,364.52	16,387.00	0.00	0.0%
Workers' Compensation		3601-3602	484,047.00	491,263.00	102,485.10	491,263.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	238,955.00	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			9,399,664.00	9,464,833.00	2,893,570.61	9,464,833.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,921,560.00	3,233,877.00	995,175.41	3,233,877.00	0.00	0.0%
Books and Other Reference Materials		4200	16,044.00	16,044.00	0.00	16,044.00	0.00	0.0%
Materials and Supplies		4300	2,129,377.00	4,239,467.00	437,835.61	3,545,178.00	694,289.00	16.4%
Noncapitalized Equipment		4400	51,930.00	573,989.00	74,084.92	573,989.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,118,911.00	8,063,377.00	1,507,095.94	7,369,088.00	694,289.00	8.6%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,609,941.00	3,526,924.00	477,412.28	3,526,924.00	0.00	0.0%
Travel and Conferences		5200	149,739.00	239,073.00	37,214.60	239,073.00	0.00	0.0%
Dues and Memberships		5300	2,690.00	3,290.00	18,535.00	3,290.00	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	805,454.00	784,797.00	283,540.20	784,797.00	0.00	0.0%
Transfers of Direct Costs		5710	6,844.00	16,854.00	12,630.06	16,854.00	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	3,825,477.00	3,020,158.00	334,059.85	3,020,158.00	0.00	0.0%
Communications		5900	8,395.00	7,395.00	522.93	7,395.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,408,540.00	7,598,491.00	1,163,914.92	7,598,491.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	25,000.00	25,000.00	5,163.52	25,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			25,000.00	25,000.00	5,163.52	25,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	17,219.00	17,219.00	0.00	17,219.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	350,000.00	350,000.00	(2,388.57)	350,000.00	0.00	0.0%
Payments to County Offices		7142	1,409,781.00	1,409,781.00	178,448.16	1,409,781.00	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)			1,777,000.00	1,777,000.00	176,059.59	1,777,000.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,722,874.00	1,746,283.00	1,043.82	1,746,283.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,722,874.00	1,746,283.00	1,043.82	1,746,283.00	0.00	0.0%
TOTAL, EXPENDITURES			57,785,733.00	62,817,710.00	12,579,074.72	62,065,338.00	752,372.00	1.2%

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		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	23,994,684.00	25,890,552.00	0.00	25,890,552.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			23,994,684.00	25,890,552.00	0.00	25,890,552.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			23,994,684.00	25,890,552.00	0.00	25,890,552.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
5640	Medi-Cal Billing Option	242,412.00
6300	Lottery: Instructional Materials	441,199.00
6500	Special Education	600,499.00
6510	Special Ed: Early Ed Individuals with Excepti	223,846.00
6512	Special Ed: Mental Health Services	927,575.00
9010	Other Restricted Local	20,506.00
Total, Restricted Balance		<u>2,456,037.00</u>

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	27,709.76	27,726.77	26,941.43	27,726.77	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)	27,709.76	27,726.77	26,941.43	27,726.77	0.00	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	186.83	186.83	186.83	186.83	0.00	0%
b. Special Education-Special Day Class	23.31	23.31	23.31	23.31	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	2.41	2.41	2.41	2.41	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)	212.55	212.55	212.55	212.55	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	27,922.31	27,939.32	27,153.98	27,939.32	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)
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)	1,025.06	1,019.29	1,019.29	1,019.29	0.00	0%
2. Charter School County Program ADA						
a. County School Tuition Fund	0.00	0.00	0.00	0.00	0.00	0%
b. County Group Home and Institution Pupils	0.00	0.00	0.00	0.00	0.00	0%
c. Juvenile Halls, Homes, and Camps	0.00	0.00	0.00	0.00	0.00	0%
d. Probation Referred, on Probation or Parole, or Mandatory Expelled per EC 2574(c)(4)(A)	0.00	0.00	0.00	0.00	0.00	0%
e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)	0.00	0.00	0.00	0.00	0.00	0%
3. Charter School Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)	0.00	0.00	0.00	0.00	0.00	0%
4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)	1,025.06	1,019.29	1,019.29	1,019.29	0.00	0%

ACTUALS THROUGH THE MONTH OF		July	August	September	October	November	December	January	February
(Enter Month Name)									
A. BEGINNING CASH		58,917,699.00	65,969,942.00	62,757,665.00	58,955,999.00	42,583,151.00	33,554,620.00	65,165,840.00	31,489,665.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,636,266.00	2,636,266.00	8,631,909.00	4,745,261.00	4,745,261.00	6,415,143.00	4,695,908.00	4,695,328.00
Property Taxes	8020-8079	3,299,385.00	523,251.00	3,846,887.00	326,065.00	13,436,714.00	62,043,112.00	8,231,203.00	101,087.00
Miscellaneous Funds	8080-8099		(1,500,000.00)					(500,000.00)	
Federal Revenue	8100-8299	62,429.00	566,085.00	3,056,511.00	(2,490,703.00)	139,191.00	349,217.00	347,684.00	2,401,047.00
Other State Revenue	8300-8599	853,355.00	2,373,492.00	1,720,764.00	1,435,905.00	3,082,570.00	2,225,864.00	2,468,204.00	1,337,665.00
Other Local Revenue	8600-8799	53,501.00	127,473.00	318,502.00	282,367.00	353,912.00	244,077.00	323,075.00	349,123.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		6,904,926.00	4,725,557.00	17,574,573.00	4,288,895.00	21,757,648.00	71,277,413.00	15,566,074.00	8,844,250.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,581,052.00	1,980,076.00	10,562,520.00	11,264,083.00	11,620,934.00	0.00	23,241,866.00	11,620,934.00
Employee Salaries	2000-2999	26,985.00	1,964,752.00	1,384,530.00	2,715,305.00	2,887,352.00	2,887,352.00	2,887,352.00	2,887,352.00
Classified Benefits	3000-3999	47,285.00	592,958.00	8,495,429.00	4,755,148.00	4,527,459.00	4,527,459.00	4,538,774.00	4,527,082.00
Books and Supplies	4000-4999	217,489.00	269,431.00	491,053.00	1,441,223.00	870,108.00	499,339.00	875,208.00	1,335,943.00
Services	5000-5999	1,637,374.00	1,423,714.00	1,382,786.00	2,076,236.00	10,498,728.00	2,113,534.00	2,151,046.00	1,642,878.00
Capital Outlay	6000-6599	32,440.00	0.00	5,164.00	38,395.00	0.00	0.00	46,560.00	0.00
Other Outgo	7000-7499	(90.00)	0.00	443,427.00	264,642.00	601,483.00	737,901.00	601,483.00	345,866.00
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		3,542,535.00	6,230,931.00	22,764,909.00	22,555,032.00	31,006,064.00	10,765,685.00	34,342,291.00	22,360,055.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199	122,000.00	40,722,333.00	1,474,571.00	2,013,988.00	(121,569.00)	212,746.00	877,059.00	(24,171,875.00)
Accounts Receivable	9200-9299	21,556,960.00	978,990.00	766,346.00				978,990.00	
Due From Other Funds	9310			(7,725.00)					
Stores	9320	354,168.00	50,319.00	7,389.00	29,446.00	(17,708.00)	(3,542.00)	3,542.00	17,708.00
Prepaid Expenditures	9330	511,728.00		511,454.00	(24,700.00)				
Other Current Assets	9340		169,932.00	(64,380.00)	(945,140.00)	1,200.00	3,000.00	(200.00)	(2,500.00)
Deferred Outflows of Resources	9490					0.00	0.00	0.00	
SUBTOTAL		23,523,836.00	40,942,584.00	693,240.00	1,433,496.00	2,010,026.00	(32,543.00)	1,859,391.00	(24,156,667.00)
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599		36,253,732.00	2,399,283.00	63,866.00	(357,962.00)	8,868,065.00	(13,539,683.00)	(1,035,327.00)
Due To Other Funds	9610			15,893.00				299,012.00	
Current Loans	9640			65,290.00					
Unearned Revenues	9650								
Deferred Inflows of Resources	9690								
SUBTOTAL		0.00	36,253,732.00	2,399,283.00	145,049.00	(357,962.00)	8,868,065.00	(13,240,671.00)	(1,035,327.00)
Nonoperating									
Suspense Clearing	9910		149.00	213.00	(353.00)				
TOTAL BALANCE SHEET ITEMS		23,523,836.00	5,689,852.00	(1,705,903.00)	1,288,660.00	1,993,299.00	219,885.00	(8,900,608.00)	(23,121,340.00)
E. NET INCREASE/DECREASE (B - C + D)		9,051,243.00	(3,211,277.00)	(3,901,676.00)	(16,272,838.00)	(9,028,531.00)	51,611,220.00	(3,676,155.00)	(36,637,145.00)
F. ENDING CASH (A + E)		65,968,942.00	62,757,665.00	58,855,989.00	42,583,151.00	33,554,620.00	85,165,840.00	81,489,685.00	44,852,540.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

ACTUALS THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
(Enter Month Name)										
A. BEGINNING CASH			44,852,540.00	36,186,131.00	69,018,162.00	68,441,837.00				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment		8010-8019	5,926,388.00	4,655,328.00	4,655,328.00	4,655,328.00			59,053,694.00	59,053,694.00
Property Taxes		8020-8079	6,811,261.00	40,362,129.00	8,325,335.00	(933,994.00)			146,372,434.00	146,372,434.00
Miscellaneous Funds		8080-8099							(2,000,000.00)	(2,000,000.00)
Federal Revenue		8100-8299	190,184.00	1,452,785.00	1,212,357.00	62,153.00	2,372,545.00		9,720,485.00	9,720,484.00
Other State Revenue		8300-8599	1,619,418.00	2,613,468.00	1,337,665.00	2,682,819.00	3,770,898.00		27,522,088.00	27,522,088.00
Other Local Revenue		8600-8799	494,152.00	359,170.00	351,380.00	331,797.00	45,844.00		3,634,373.00	3,634,373.00
Interfund Transfers In		8910-8929							0.00	0.00
All Other Financing Sources		8930-8979							0.00	0.00
TOTAL RECEIPTS			15,041,403.00	49,442,878.00	15,982,065.00	6,798,103.00	6,189,287.00	0.00	244,303,072.00	244,303,071.00
C. DISBURSEMENTS										
Certificated Salaries		1000-1999	11,820,934.00	11,620,934.00	11,620,934.00	11,175,334.00	445,600.00		118,386,203.00	118,386,201.00
Classified Salaries		2000-2999	2,887,352.00	2,887,352.00	2,897,352.00	2,887,352.00	2,887,352.00		32,077,740.00	32,077,742.00
Employee Benefits		3000-3999	4,527,082.00	4,553,860.00	4,526,705.00	4,635,060.00	1,490,291.00		51,744,592.00	51,744,592.00
Books and Supplies		4000-4999	1,527,851.00	1,527,851.00	1,527,851.00	1,160,337.00	367,514.00		12,101,198.00	12,101,198.00
Services		5000-5999	2,126,895.00	2,126,895.00	2,126,895.00	375,155.00	1,751,739.00		31,413,875.00	31,413,875.00
Capital Outlay		6000-6599	39,891.00	39,891.00	39,891.00				242,232.00	242,231.00
Other Outgo		7000-7499	640,065.00	465,065.00	396,856.00		1,171,509.00		5,668,207.00	5,668,210.00
Interfund Transfers Out		7600-7629							0.00	0.00
All Other Financing Uses		7630-7699							0.00	0.00
TOTAL DISBURSEMENTS			23,370,070.00	23,221,848.00	23,126,484.00	20,233,238.00	8,114,005.00	0.00	251,633,047.00	251,633,047.00
D. BALANCE SHEET ITEMS										
Assets and Deferred Outflows										
Cash Not in Treasury		9111-9199							0.00	
Accounts Receivable		9200-9299	(75,981.00)	(151,982.00)	455,885.00	(1,500,965.00)	(7,468,282.00)		13,031,293.00	
Due From Other Funds		9310			244,747.00	0.00	(800,000.00)		178,990.00	
Stores		9320	21,250.00	10,625.00	(35,417.00)	14,167.00	0.00		75,276.00	
Prepaid Expenditures		9330	(400.00)	(11,000.00)	(45,000.00)	(450,000.00)			(19,646.00)	
Other Current Assets		9340	250.00	360.00	(12,810.00)	25,997.00	433,000.00		1.00	
Deferred Outflows of Resources		9490							0.00	
SUBTOTAL			(54,881.00)	(151,977.00)	607,405.00	(1,910,801.00)	(7,835,282.00)	0.00	13,266,914.00	
Liabilities and Deferred Inflows										
Accounts Payable		9500-9599	282,861.00	(6,762,978.00)	(6,060,699.00)	(552,161.00)	(8,114,971.00)		10,470,410.00	
Due To Other Funds		9610					(75,000.00)		239,905.00	
Current Loans		9640							0.00	
Unearned Revenues		9650							65,290.00	
Deferred Inflows of Resources		9690							0.00	
SUBTOTAL			282,861.00	(6,762,978.00)	(6,060,699.00)	(552,161.00)	(8,189,971.00)	0.00	10,775,605.00	
Nonoperating										
Suspense Clearing		9910							0.00	
TOTAL BALANCE SHEET ITEMS			(327,742.00)	6,611,001.00	6,668,094.00	(1,358,640.00)	354,689.00	0.00	2,497,309.00	
E. NET INCREASE/DECREASE (B - C + D)			(8,666,409.00)	32,832,031.00	(576,325.00)	(14,793,775.00)	(1,570,029.00)	0.00	(4,839,666.00)	(7,329,976.00)
F. ENDING CASH (A + E)			36,186,131.00	69,018,162.00	68,441,837.00	53,648,062.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									52,078,033.00	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(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	203,426,128.00	0.89%	205,234,337.00	1.56%	208,425,741.00
2. Federal Revenues	8100-8299	9,720,484.00	-2.39%	9,488,176.00	0.16%	9,503,519.00
3. Other State Revenues	8300-8599	27,522,086.00	-10.20%	24,715,174.00	-0.70%	24,540,943.00
4. Other Local Revenues	8600-8799	3,634,373.00	-0.48%	3,617,059.00	0.00%	3,617,059.00
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)		244,303,071.00	-0.51%	243,054,746.00	1.25%	246,087,262.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				118,385,201.00		117,897,561.00
b. Step & Column Adjustment				1,699,393.00		1,732,052.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,187,033.00)		(2,995,487.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	118,385,201.00	-0.41%	117,897,561.00	-1.07%	116,634,126.00
2. Classified Salaries						
a. Base Salaries				32,077,742.00		33,063,807.00
b. Step & Column Adjustment				1,187,812.00		855,046.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(201,747.00)		(165,317.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	32,077,742.00	3.07%	33,063,807.00	2.09%	33,753,536.00
3. Employee Benefits	3000-3999	51,744,592.00	10.37%	57,107,974.00	10.48%	63,093,856.00
4. Books and Supplies	4000-4999	12,101,196.00	-35.90%	7,756,911.00	-7.70%	7,159,706.00
5. Services and Other Operating Expenditures	5000-5999	31,413,875.00	-25.72%	23,333,617.00	3.89%	24,240,792.00
6. Capital Outlay	6000-6999	242,231.00	0.00%	242,231.00	0.00%	242,231.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,903,205.00	1.14%	5,970,569.00	1.80%	6,077,966.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(234,995.00)	0.00%	(234,995.00)	0.00%	(234,995.00)
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				1,688,964.00		960,090.00
11. Total (Sum lines B1 thru B10)		251,633,047.00	-1.91%	246,826,639.00	2.07%	251,927,308.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(7,329,976.00)		(3,771,893.00)		(5,840,046.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		67,033,375.00		59,703,399.00		55,931,506.00
2. Ending Fund Balance (Sum lines C and D1)		59,703,399.00		55,931,506.00		50,091,460.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	474,168.00		474,168.00		474,168.00
b. Restricted	9740	2,456,037.00		1,508,538.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	728,900.00		1,458,911.00		1,458,911.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,581,652.00		12,341,332.00		12,596,365.00
2. Unassigned/Unappropriated	9790	43,462,642.00		40,148,557.00		35,562,016.00
f. Total Components of Ending Fund Balance		59,703,399.00		55,931,506.00		50,091,460.00
(Line D3f must agree with line D2)						

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	12,581,652.00		12,341,332.00		12,596,365.00
c. Unassigned/Unappropriated	9790	43,462,642.00		40,148,557.00		35,562,016.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		56,044,294.00		52,489,889.00		48,158,381.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		22.27%		21.27%		19.12%
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?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):	South Orange County					
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)						
		2,128,459.00		2,128,459.00		2,128,459.00
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)						
		27,960.72		27,153.98		26,570.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		251,633,047.00		246,826,639.00		251,927,308.00
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)		251,633,047.00		246,826,639.00		251,927,308.00
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)		7,548,991.41		7,404,799.17		7,557,819.24
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)		7,548,991.41		7,404,799.17		7,557,819.24
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	203,426,128.00	0.89%	205,234,337.00	1.56%	208,425,741.00
2. Federal Revenues	8100-8299	13,357.00	0.00%	13,357.00	0.00%	13,357.00
3. Other State Revenues	8300-8599	7,384,040.00	-33.66%	4,898,287.00	-2.91%	4,755,553.00
4. Other Local Revenues	8600-8799	1,737,762.00	0.00%	1,737,762.00	0.00%	1,737,762.00
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	(25,890,552.00)	3.87%	(26,892,027.00)	3.35%	(27,792,859.00)
6. Total (Sum lines A1 thru A5c)		186,670,735.00	-0.90%	184,991,716.00	1.16%	187,139,554.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				97,718,190.00		98,060,326.00
b. Step & Column Adjustment				1,424,727.00		1,452,042.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,082,591.00)		(2,896,301.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	97,718,190.00	0.35%	98,060,326.00	-1.47%	96,616,067.00
2. Classified Salaries						
a. Base Salaries				18,660,110.00		19,479,222.00
b. Step & Column Adjustment				912,413.00		504,292.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(93,301.00)		(97,394.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,660,110.00	4.39%	19,479,222.00	2.09%	19,886,120.00
3. Employee Benefits	3000-3999	42,279,759.00	10.96%	46,913,991.00	10.11%	51,654,787.00
4. Books and Supplies	4000-4999	4,732,108.00	-18.46%	3,858,434.00	0.00%	3,858,434.00
5. Services and Other Operating Expenditures	5000-5999	23,815,384.00	-35.11%	15,453,015.00	4.40%	16,133,406.00
6. Capital Outlay	6000-6999	217,231.00	0.00%	217,231.00	0.00%	217,231.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	4,126,205.00	0.00%	4,126,205.00	0.00%	4,126,205.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,981,278.00)	0.00%	(1,981,278.00)	0.00%	(1,981,278.00)
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)				1,688,964.00		960,090.00
11. Total (Sum lines B1 thru B10)		189,567,709.00	-0.92%	187,816,110.00	1.95%	191,471,062.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(2,896,974.00)		(2,824,394.00)		(4,331,508.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		60,144,336.00		57,247,362.00		54,422,968.00
2. Ending Fund Balance (Sum lines C and D1)		57,247,362.00		54,422,968.00		50,091,460.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	474,168.00		474,168.00		474,168.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	728,900.00		1,458,911.00		1,458,911.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	12,581,652.00		12,341,332.00		12,596,365.00
2. Unassigned/Unappropriated	9790	43,462,642.00		40,148,557.00		35,562,016.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		57,247,362.00		54,422,968.00		50,091,460.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	12,581,652.00		12,341,332.00		12,596,365.00
c. Unassigned/Unappropriated	9790	43,462,642.00		40,148,557.00		35,562,016.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted).						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		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)						
		56,044,294.00		52,489,889.00		48,158,381.00

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.

B1d - Loss of certificated staff due to declining enrollment, .5% attrition factor, and expiration of MOU for additional coaching sections. B2d - .5% attrition factor. B10 - Minimum Proportionality Percentage calculation

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	9,707,127.00	-2.39%	9,474,819.00	0.16%	9,490,162.00
3. Other State Revenues	8300-8599	20,138,046.00	-1.59%	19,816,887.00	-0.16%	19,785,390.00
4. Other Local Revenues	8600-8799	1,896,611.00	-0.91%	1,879,297.00	0.00%	1,879,297.00
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	25,890,552.00	3.87%	26,892,027.00	3.35%	27,792,859.00
6. Total (Sum lines A1 thru A5c)		57,632,336.00	0.75%	58,063,030.00	1.52%	58,947,708.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				20,667,011.00		19,837,235.00
b. Step & Column Adjustment				274,666.00		280,010.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,104,442.00)		(99,186.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	20,667,011.00	-4.01%	19,837,235.00	0.91%	20,018,059.00
2. Classified Salaries						
a. Base Salaries				13,417,632.00		13,584,585.00
b. Step & Column Adjustment				275,399.00		350,754.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(108,446.00)		(67,923.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,417,632.00	1.24%	13,584,585.00	2.08%	13,867,416.00
3. Employee Benefits	3000-3999	9,464,833.00	7.70%	10,193,983.00	12.21%	11,439,069.00
4. Books and Supplies	4000-4999	7,369,088.00	-47.10%	3,898,477.00	-15.32%	3,301,272.00
5. Services and Other Operating Expenditures	5000-5999	7,598,491.00	3.71%	7,880,602.00	2.88%	8,107,386.00
6. Capital Outlay	6000-6999	25,000.00	0.00%	25,000.00	0.00%	25,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,777,000.00	3.79%	1,844,364.00	5.82%	1,951,761.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,746,283.00	0.00%	1,746,283.00	0.00%	1,746,283.00
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)				0.00		0.00
11. Total (Sum lines B1 thru B10)		62,065,338.00	-4.92%	59,010,529.00	2.45%	60,456,246.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(4,433,002.00)		(947,499.00)		(1,508,538.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,889,039.00		2,456,037.00		1,508,538.00
2. Ending Fund Balance (Sum lines C and D1)		2,456,037.00		1,508,538.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,456,037.00		1,508,538.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,456,037.00		1,508,538.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						

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

B1d. - Expiration of MOU I.E.P.'s. Loss of Common Core funding, and .5% attrition factor. B2d. - Loss of Common Core funding, .5% attrition factor.

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)	28,947.37	28,931.55	-0.1%	Met
1st Subsequent Year (2015-16)	28,031.69	28,173.27	0.5%	Met
2nd Subsequent Year (2016-17)	27,406.07	27,589.98	0.7%	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)	28,903	29,021	0.4%	Met
1st Subsequent Year (2015-16)	28,253	28,415	0.6%	Met
2nd Subsequent Year (2016-17)	27,729	27,891	0.6%	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)	28,954	29,945	96.7%
Second Prior Year (2012-13)	28,274	29,382	96.2%
First Prior Year (2013-14)	28,719	29,732	96.6%
		Historical Average Ratio:	96.5%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): **97.0%**

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 A, 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)	27,961	29,021	96.3%	Met
1st Subsequent Year (2015-16)	27,154	28,415	95.6%	Met
2nd Subsequent Year (2016-17)	26,571	27,891	95.3%	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:

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	204,388,262.00		
1st Subsequent Year (2015-16)	207,928,922.00	206,801,337.00	-0.5%	Met
2nd Subsequent Year (2016-17)	209,697,595.00	209,992,741.00	0.1%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

- 1a. STANDARD 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)	146,057,802.65	159,554,847.11	91.5%
Second Prior Year (2012-13)	149,181,409.81	162,592,972.51	91.8%
First Prior Year (2013-14)	147,348,253.66	166,727,322.44	88.4%
	Historical Average Ratio:		90.6%

	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):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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)	158,658,059.00	189,567,709.00	83.7%	Not Met
1st Subsequent Year (2015-16)	164,453,539.00	187,816,110.00	87.6%	Met
2nd Subsequent Year (2016-17)	168,156,974.00	191,471,062.00	87.8%	Met

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

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

- 1a. **STANDARD NOT MET** - Projected ratio of unrestricted salary and benefit costs to total unrestricted expenditures has changed by more than the standard in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting salaries and benefits.

Explanation:
(required if NOT met)

One-time expenditure of \$8.5 million to pay off SERP in 2014-15.

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
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Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2014-15)	9,363,079.00	9,720,484.00	3.8%	No
1st Subsequent Year (2015-16)	9,363,079.00	9,488,176.00	1.3%	No
2nd Subsequent Year (2016-17)	9,363,079.00	9,503,519.00	1.5%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)

Current Year (2014-15)	24,773,353.00	27,522,086.00	11.1%	Yes
1st Subsequent Year (2015-16)	24,298,667.00	24,715,174.00	1.7%	No
2nd Subsequent Year (2016-17)	24,206,699.00	24,540,943.00	1.4%	No

Explanation:
(required if Yes)

Prop 30 funds and one-time Mandated Block Grant funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)

Current Year (2014-15)	3,071,220.00	3,634,373.00	18.3%	Yes
1st Subsequent Year (2015-16)	3,071,220.00	3,617,059.00	17.8%	Yes
2nd Subsequent Year (2016-17)	3,071,220.00	3,617,059.00	17.8%	Yes

Explanation:
(required if Yes)

Outside funded and local grants budgeted as received.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)

Current Year (2014-15)	9,452,845.00	12,101,196.00	28.0%	Yes
1st Subsequent Year (2015-16)	8,125,400.00	7,756,911.00	-4.5%	No
2nd Subsequent Year (2016-17)	7,528,195.00	7,159,706.00	-4.9%	No

Explanation:
(required if Yes)

Increased costs for book adoption and final Common Core expenditures spread.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)

Current Year (2014-15)	22,819,694.00	31,413,875.00	37.7%	Yes
1st Subsequent Year (2015-16)	23,507,469.00	23,333,617.00	-0.7%	No
2nd Subsequent Year (2016-17)	24,215,877.00	24,240,792.00	0.1%	No

Explanation:
(required if Yes)

One-time expenditure \$8.5 million for SERP.

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)	37,207,652.00	40,876,943.00	9.9%	Not Met
1st Subsequent Year (2015-16)	36,732,966.00	37,820,409.00	3.0%	Met
2nd Subsequent Year (2016-17)	36,640,998.00	37,661,521.00	2.8%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	32,272,539.00	43,515,071.00	34.8%	Not Met
1st Subsequent Year (2015-16)	31,632,869.00	31,090,528.00	-1.7%	Met
2nd Subsequent Year (2016-17)	31,744,072.00	31,400,498.00	-1.1%	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)

Explanation:

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

Prop 30 funds and one-time Mandated Block Grant funds.

Explanation:

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

Outside funded and local grants budgeted as received.

- 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)

increased costs for book adoption and final Common Core expenditures spread.

Explanation:

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

One-time expenditure \$8.5 million for SERP.

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	2,388,727.77	6,165,527.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		6,135,004.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	22.3%	21.3%	19.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.4%	7.1%	6.4%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	(2,896,974.00)	189,567,709.00	1.5%	Met
1st Subsequent Year (2015-16)	(2,824,394.00)	187,816,110.00	1.5%	Met
2nd Subsequent Year (2016-17)	(4,331,508.00)	191,471,062.00	2.3%	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2014-15)	59,703,399.00		Met
1st Subsequent Year (2015-16)	55,931,506.00		Met
2nd Subsequent Year (2016-17)	50,091,460.00		Met

9A-2. Comparison of the District's Ending Fund Balance to the Standard

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

1a. STANDARD MET - Projected general fund ending balance is positive for the current fiscal year and two subsequent fiscal years.

Explanation:
(required if NOT met)

B. CASH BALANCE STANDARD: Projected general fund cash balance will be positive at the end of the current fiscal year.

9B-1. Determining if the District's Ending Cash Balance is Positive

DATA ENTRY: If Form CASH exists, data will be extracted; if not, data must be entered below.

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2014-15)	53,648,062.00		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)	27,961	27,154	26,571
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): South Orange County

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)
	2,128,459.00	2,128,459.00	2,128,459.00

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)	251,633,047.00	246,826,639.00	251,927,308.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	251,633,047.00	246,826,639.00	251,927,308.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,548,991.41	7,404,799.17	7,557,819.24
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)	7,548,991.41	7,404,799.17	7,557,819.24

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)	12,581,652.00	12,341,332.00	12,596,365.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	43,462,642.00	40,148,557.00	35,562,016.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	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)	56,044,294.00	52,489,889.00	48,158,381.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	22.27%	21.27%	19.12%
District's Reserve Standard (Section 10B, Line 7):	7,548,991.41	7,404,799.17	7,557,819.24
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)	(23,994,684.00)	(25,890,552.00)	7.9%	1,895,868.00	Not Met
1st Subsequent Year (2015-16)	(24,976,984.00)	(26,892,027.00)	7.7%	1,915,043.00	Not Met
2nd Subsequent Year (2016-17)	(26,959,771.00)	(27,792,859.00)	3.1%	833,088.00	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)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Increase contribution to RRMA, increased special education costs.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C)

b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1	General Fund		6,968,449
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
TOTAL:				6,968,449

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	800,244	410,769		
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Total Annual Payments:	800,244	410,769	0	0
Has total annual payment increased over prior year (2013-14)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The district will retire the supplemental retirement debt by funding the plan completely in December 2014.

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?

n/a

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

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	61,231,696.00	61,231,696.00
b. OPEB unfunded actuarial accrued liability (UAAL)	63,371,677.00	63,371,677.00

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

	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Nov 6 2013	Nov 6 2013

3. OPEB Contributions

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

Measurement Method	Budget Adoption (Form 01CS, Item S7A)	First Interim
Current Year (2014-15)	7,477,108.00	7,477,108.00
1st Subsequent Year (2015-16)	7,477,108.00	7,477,108.00
2nd Subsequent Year (2016-17)	7,477,108.00	7,477,108.00

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)	5,335,172.00	5,335,172.00
1st Subsequent Year (2015-16)	5,868,689.00	5,868,689.00
2nd Subsequent Year (2016-17)	6,455,558.00	6,455,558.00

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

Current Year (2014-15)	5,335,172.00	5,335,172.00
1st Subsequent Year (2015-16)	5,868,689.00	5,868,689.00
2nd Subsequent Year (2016-17)	6,455,558.00	6,455,558.00

d. Number of retirees receiving OPEB benefits

Current Year (2014-15)	300	300
1st Subsequent Year (2015-16)	300	300
2nd Subsequent Year (2016-17)	300	300

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	11,256,109.00	11,256,109.00
b. Unfunded liability for self-insurance programs	0.00	0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs
Current Year (2014-15)
1st Subsequent Year (2015-16)
2nd Subsequent Year (2016-17)
- b. Amount contributed (funded) 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
a. Required contribution (funding) for self-insurance programs		
Current Year (2014-15)	36,325,580.00	36,412,687.00
1st Subsequent Year (2015-16)	39,340,603.00	39,340,603.00
2nd Subsequent Year (2016-17)	43,195,982.00	43,195,982.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2014-15)	36,325,580.00	36,325,580.00
1st Subsequent Year (2015-16)	39,340,603.00	39,340,603.00
2nd Subsequent Year (2016-17)	43,195,982.00	43,195,982.00

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,224.5	1,274.9	1,252.9	1,256.9

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

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

Total cost of salary settlement

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

<input type="text"/>

Multiyear Agreement

Total cost of salary settlement

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

<input type="text"/>	<input type="text"/>	<input type="text"/>
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits	1,142,204		
	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	0	0	0

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

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

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:			

Certificated (Non-management) Step and Column Adjustments

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Are savings from attrition included in the budget and MYPs?			
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?			

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8C.
If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	636.3	684.7	684.7	684.7

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

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

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--

Multiyear Agreement

Total cost of salary settlement

594,548	1,935,710	1,935,710
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% change in salary schedule from prior year
(may enter text, such as "Reopener")

2.0%	6.5%	6.5%
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Identify the source of funding that will be used to support multiyear salary commitments:

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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)

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:

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)

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)

Classified (Non-management) - Other

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

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

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

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

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

If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	105.9	119.2	119.2	119.2

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
