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HEMET UNIFIED SCHOOL DISTRICT

2014-15 First Interim Report



**Business Services
December 9, 2014**

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This and other financial and budget documents of the Hemet Unified School District are available at:

<http://www.hemetusd.k12.ca.us/>

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Financial Outlook (LAO)

The Legislative Analyst's Office (LAO) annual California's Fiscal Outlook report was released on November 19, 2014 for the 2015-16 budget year. The LAO reported that state revenues continue to come in higher than projected. Estimates show 2014-15 revenues may exceed budget projections by \$2 billion with continued modest growth through 2015-16. The reports states that "resources available for Proposition 98 priorities in 2015-16 will be significantly higher than the current spending level".

Should the state elect to release additional Prop 98 funds from the excess 2014-15 revenues, it could increase the per ADA amounts to schools by \$350. However, if the funds are distributed through the Local Control Funding Formula, amounts each district would receive could vary significantly. It is expected surplus revenues will be used to buy down the remaining apportionment deferrals. If this is the case, this would be the first time since the 2001-02 budget year, that districts had no cash deferrals imposed on their principal apportionments. However,

Figure 1
LAO General Fund Condition Under Main Scenario^a

(In Millions)

	2013-14	2014-15	2015-16
Prior-year fund balance	\$2,186	\$3,680	\$836
Revenues and transfers	102,277	107,442	111,397
Expenditures	100,783	110,286	110,638
Difference between revenues and expenditures	\$1,494	-\$2,843	\$760
Ending fund balance	\$3,680	\$836	\$1,596
Encumbrances	-955	-955	-955
SFEU balance	2,725	-119	641
Reserves			
SFEU balance	\$2,725	-\$119	\$641
Pre-Proposition 2 BSA balance	—	1,606	1,606
Proposition 2 BSA balance	—	—	1,974
Total Reserves	\$2,725	\$1,488	\$4,222

^a Includes Education Protection Account created by Proposition 30 (2012). SFEU = Special Fund for Economic Uncertainties (the General Fund's traditional budget reserve) and BSA = Budget Stabilization Account.



Taylor, M/ The 2015-16 Budget: *California's Fiscal Outlook*, (November 2014) from: <http://www.lao.ca.gov/reports/2014/budget/fiscal-outlook/fiscal-outlook-111914.pdf>

it should be kept in mind that not fully funding LCFF at target levels can still be considered deferred apportionment payments.

Figure 5
Considerable New Proposition 98 Funding Projected for 2015-16

LAO Main Scenario (In Millions)

2014-15 Budget Act Spending Level	\$60,859
Back out one-time actions:	
K-14 deferral paydowns	-662
K-14 mandate backlog	-337
Career Pathways Trust	-250
CCC maintenance and instructional support	-148
CCC Economic and Workforce Development	-50
Preschool quality activities and facility loans	-35
CCC technology infrastructure	-1
Total one-time actions	-\$1,483
2014-15 Ongoing Spending	\$59,377
Annualize approved preschool slots	\$15
New Funds Available In 2015-16	\$6,419
2015-16 Minimum Guarantee	\$65,810



Taylor, M/ The 2015-16 Budget: *California's Fiscal Outlook*, (November 2014) from <http://www.lao.ca.gov/reports/2014/budget/fiscal-outlook/fiscal-outlook-111914.pdf>

After taking into account an increased Prop 98 maintenance factor that results from the increase in the minimum guarantee, and paying down the last deferrals, there is approximately \$1.5 billion available for schools. The LAO foresees that this revenue will most likely be distributed for various one-time purposes including paying down the mandate claims obligations, funding the Emergency Repair Program, and more dollars toward Common Core, and Career Pathways.

Looking forward to 2015-16, LAO report identifies nearly \$6.5 billion in new funds would be available for Prop 98 expenditures. The state needs to make decisions about how best to allocate these funds among preschools, K-12 education, and community colleges and how much should be dedicated to on-going expenses or one-time initiatives.

Beyond 2015-16, the LAO report notes that the legislature will need to address the phase out of Prop 30—Education Protection Act taxes, movement toward full funding of LCFF and increasing CalSTRS obligations. Added to these risk factors is the Proposition 2 mandate that could trigger reductions in district reserve levels and the impact that could have.



Executive Summary

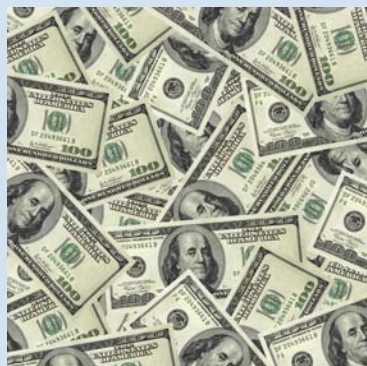
BACKGROUND

The Education Code of the State of California requires that school districts submit to their County Office of Education interim financial reports at least twice a year. The first interim report reflects the current financial status of the district as of October 31, as well as budget revisions based on expenditure and revenue trends and other available information. Current year actual financial data is limited for the First Interim report and as a result, the budget estimates provided are more conservative than those presented later in the year in the Second Interim and year-end reports. Projected fund balances typically are less than those reported at year-end when more concrete data is available.

Based on the financial information provided in the interim reports, the Board and Superintendent must certify that the district will be able to meet its financial obligations for the balance of the current fiscal year and two subsequent years.

FISCAL OVERVIEW

The district adopted its 2014-15 budget on June 17, 2014, just three days before the Governor signed the state budget on June 20th. The 2014-15 budget adopted by Hemet USD was based on funding levels calculated under the Local Control Funding Formula. The LCFF enters its second year and the state continues to move toward funding the gap between current funding levels and fully implemented target amounts. 2014-15 LCFF revenues are based on the state providing 29.56% of the 'gap' between the amount a district or charter would receive if the LCFF was fully funded and the amount it received in 2013-14. For Hemet USD, the current year target funding is \$203.0 million. However, it is estimated the district will receive approximately 75% of the target or \$152.8 million in the current year.



The district expects general fund expenses will exceed revenues by \$14.2 million in the 2014-15 budget year. The deficit spending is related to implementation of many Local Control Accountability Plan initiatives as well as already implemented or planned salary and benefit increases for all employees. Classroom teacher staffing levels were increased resulting in lower class sizes. Staff in other areas were also brought back to pre-recession levels and in some cases increased to meet growing demands.

Between July 1 and October 31, 2014, overall general fund federal revenues were increased by \$1.56 million. The budget increases were related to prior year unspent balances in restricted programs including Title I and adjustments to current year grant award amounts.

The net increase in budgeted revenues for First Interim reporting period is \$518,919. The primary revenue budget revisions are the addition of \$1.3 million in one-time mandate cost payments from the state and a decrease to LCFF revenues. The LCFF decrease is the result of a change in how the district's \$1.5 million transfer to the deferred maintenance fund is accounted for. This transfer is now reported as a transfer of LCFF revenue instead of as an expenditure in the Transfers Out expenditure category.

Expenses during the period from July 1 to October 31, 2014 were increased by \$2.1 million with a majority of the increase budgeted in the books and supplies and capital outlay expenditure categories. The increase in expense budgets during this period was related to budgeting of carry over balances and allocation of ending balance amounts in restricted programs

First Interim expenditure budgets are reduced by just over \$717,000. A \$1.2 million decrease to certificated salaries are offset by a \$1.15 million increase to capital outlay. There were other smaller increases and decreases to various budgets to align them with revised awards and apportionments.



A slight increase in amounts transferred out was reported in the Other Financing Sources/Uses category prior to October 31 to account for funds transferred to the Cafeteria account for prior year unpaid student meals. For First Interim revisions, the budget for transfers out is decreased by \$1.5 million for the change in accounting for the Deferred Maintenance transfer. Other sources show an increase of just under \$420,000 to account for capital equipment lease revenues used to purchase new vehicles.

Expense budgets, in most cases, have been revised to cover potential obligations based on current trends, encumbrances and vacant positions. In the case of some categorical programs in the restricted general fund, expense budgets equate to the full grant award although that amount may not be fully expended in the current year. Some grants or entitlements, such as Title I, require the grantee to budget and make available the full award amount, even though the funds may not be fully expended in the current year. Expenditure trends, as well as position vacancies, will be re-assessed in the Second Interim report and budgets will be revised as necessary.

The changes to both revenue and expenditure budgets at First Interim add \$3.1 million to the combined general fund ending balance over amounts projected as of October 31. At this time, the ending balance is projected to be \$16.2 million which is sufficient for the district to meet its board authorized 5% reserve level for 2014-15.

The district has elected to commit the ending balance in excess of its required 5% reserve and reserves for stores and cash in banks. The committed ending balance will be set aside for an LCFF gap funding reserve in the event the state does not fully fund the gap amount at the levels currently projected by the Department of Finance in 2015-16 or 2016-17. The Riverside County Office of Education has requested districts establish a contingency plan to address the possibility of the state not funding the LCFF gap or funding at lower than currently projected levels over the next two years.



Multi-year projections in this report address the impact of the phase in of the LCFF funding model on the district's general fund ending balance. The multi-year projections, absent any major changes to expenses, show the district's ending balance declining further by \$1.7 million in 2015-16, but recovering in 2016-17, when it is currently estimated it will be able to add \$2.6 million to its ending balance. The district has used assumptions for LCFF gap funding and cost-of-living adjustments (COLA) to state revenues recommended by School Services of California, the Riverside County Office of Education and the state Department of Finance.

FIRST INTERIM SUMMARY

Changes from the October 31 board approved operating budget:

- LCFF revenues decrease by \$1.30 million
- Federal, state and local revenue increase by \$1.82 million
- Transfers In/Other Sources increase by \$0.37 million
- Expenditures decrease by \$0.72 million
- Transfers Out/Other Uses decrease by \$1.50 million
- No change to Contributions from the Unrestricted General Fund to restricted resources
- The Combined General Fund ending balance is projected to increase by \$3.11 million

Combined General Fund	Millions
LCFF	\$ -1.30
Federal, State, and Local Revenue	1.82
Sources/Transfers In	0.37
Change in Revenue	\$ 0.89
Change in Expenditures/Uses	\$ -2.22
Change in Fund Balance (Revenue minus Expenses)	\$ 3.11



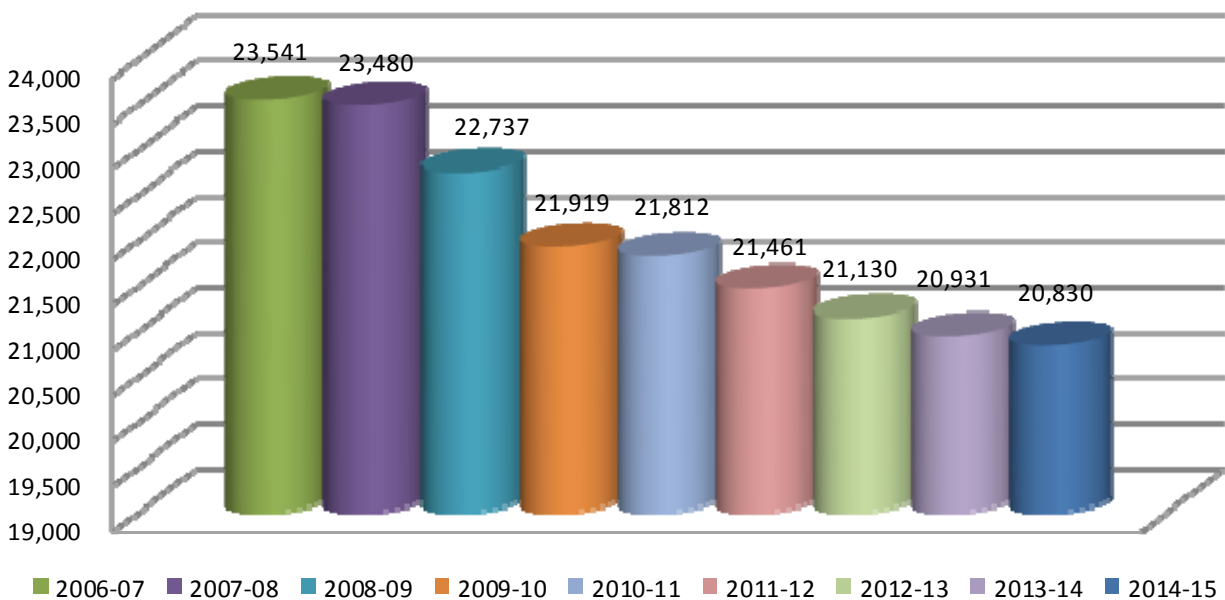
ENROLLMENT AND ADA

Excluding charter school students, the preliminary official enrollment count for October 2014 is reported at 20,830 for the fall CalPADS submission. While enrollment numbers are higher than originally budgeted, the district is still experiencing a decline in the number of students attending non-charter schools. 2014-15 enrollment is down 101 students from 2013-14 CALPADS numbers. This is the eighth consecutive year of enrollment decline. The district has seen enrollment shrink by 2,711 students or 11.5% since 2006-07 when the district reported its highest enrollment.

Excluding charter school and county ADA, the district's 2014-15 P-2 ADA is currently projected at 19,693 or 94.5% of enrollment. The district actively promotes and enjoys high participation in its Saturday School program across the district. This program allows schools to recapture ADA lost due to student absences.

For funding purposes, prior year ADA is used to calculate the district's Local Control Funding Formula (LCFF) dollars for 2014-15 due to enrollment decline. The LCFF funded ADA, which includes county students is projected at 19,803. The district's prior year P-2 ADA for the LCFF calculation is adjusted by attendance for those students transferring in and out of charter schools, as well as for some special education related attendance that is reported on an annual basis.

Enrollment October 2006 - October 2014



Does not include Charter Enrollment



** Enrollment for 2014-15 is from the a preliminary CalPADS enrollment report

CBEDS/CalPADS data from CDE Data Quest—<http://dq.cde.ca.gov/dataquest>



Combined General Fund

FIRST INTERIM BUDGET REVISIONS

Revenues

Total general fund revenues in Hemet USD's adopted budget were projected at \$188.6 million. October 31 revenues were budgeted at \$190.15 million. First interim revisions increase the Oct 31 projected amounts by just over \$500,000 to \$190.7 million.

Local Control Funding Formula (LCFF)

A calculation worksheet provided by Fiscal Crisis and Management Assistant (FCMAT) in conjunction with the California Department of Education (CDE) is used to project Hemet Unified's LCFF apportionment. A copy of the calculation tab of that worksheet is included in the Appendix of this report. The new formula adds in grade span adjustments (GSA) for class size reduction for grades K-3 and career technical education for grades 9-12. In addition, schools receive supplemental funding of 20% of the base rate for unduplicated students counted as eligible for free and reduced meals, English learners or foster youth. A concentration grant of 50% of the base rate is provided to districts where 55% or more of the student population falls into these subgroups. Hemet USD's preliminary 2014-15 unduplicated count for the LCFF subgroups is 80.54% of its entire student population. The LCFF calculation uses a three year rolling average of a district's unduplicated count percentage. For Hemet USD, the average for the first two years is currently calculated at 81.09%. The district is projected to receive concentration funding for 26.09% of its students. The unduplicated count percentage is not finalized until CalPADs data is certified in December at which time some adjustments may be made to the percentages used in the current LCFF calculation.

Funding levels for LCFF in Hemet Unified's 2014-15 adopted budget were calculated based on enrollment and average daily attendance (ADA) projections developed prior to the start of school, along with May Revise cost of living adjustment (COLA) and LCFF gap funding rates. The district's LCFF revenues are recalculated for First Interim revisions using enrollment and ADA projections based on October enrollment and attendance reports and gap funding rates included in the state's enacted budget.

Currently LCFF revenue is projected at \$152.8 million. Funding for LCFF comes from three sources, local property taxes, Proposition 30 revenues and state aid. Local taxes, including transfers to charters for in-lieu payments are estimated to make up \$18.8 million. Proposition 30 revenues will total \$23.4 million and \$110.7 million will come as state aid. Adjustments to Hemet USD's total LCFF allocation include a transfer of \$1.5 million to Deferred Maintenance and an anticipated prior year adjustment of just under \$0.3 million. This leaves a total of \$151.0 million of LCFF in the unrestricted general fund.

Local Control Funding Formula—Full Implementation

The LCFF full funding rates based on current ADA and unduplicated count rates (81.09%) are listed in the table below.

FACTORS	K-3	4-6	7-8	9-12
2014-15 Base Grants	\$ 7,012	\$ 7,117	\$ 7,328	\$ 8,491
GSA Amount	\$ 729			\$ 221
Adjusted Base per ADA	\$ 7,741	\$ 7,117	\$ 7,328	\$ 8,712
Supplemental	\$ 1,255	\$ 1,154	\$ 1,188	\$ 1,413
Concentration	\$ 1,010	\$ 928	\$ 956	\$ 1,136



The district's original 2014-15 adopted budget estimated it would receive \$152.4 million in LCFF dollars this year. First Interim revisions reduce the projected general fund LCFF revenues by \$1.3 million from adopted budget estimates. Higher enrollment and related ADA than originally anticipated increase the current year LCFF projected apportionment by \$493,264. The \$1.5 million transfer to the district's Deferred Maintenance account in Fund 14, along with the anticipated prior year downward adjustment of \$293,280 reduce the general fund's current year LCFF apportionment by \$1.3 million.

Federal Revenues

Combined general fund federal revenues are projected to total \$15.8 million after a First Interim increase of \$32,102 from October 31 budget amounts. The First Interim budget increase is for minor adjustments to projected award amounts for various federal restricted programs.

Prior to October 31, federal revenue budgets were increased by \$1.54 million. This prior upward revision was to account for unspent balances in federal programs at the close of the previous fiscal year. In addition, award amounts were adjusted to reflect more current data than was available at budget adoption. The district's federal Title I budget grew by just over \$975,000 of which \$700,000 was for an increase in the current year award with the remaining \$275,000 for the prior year's unspent balance. Other federal programs for which budgets were increased for carry over or current year award adjustments include Title II, Carl Perkins CTE and Headstart.

Other State Revenues

Other state revenues are expected to total \$9.57 million for the First Interim reporting period. First Interim revisions to the other state revenue category total \$1.64 million in additional funding. \$1.3 million is related to a one-time mandate cost payment from the state. The balance is for upward revisions to unrestricted and restricted lottery allocations. There were minimal changes to state revenues from adopted budget amounts through October 31 budget levels.

Local Revenues

The budget for local revenue is expected to increase by \$149,238 to \$14.3 million. Minor revisions are proposed to a variety of local revenue sources to reflect current projected receipts. Prior to October 31st, local revenue budgets increased only slightly by just under \$6,000 for miscellaneous revenue receipts.

Expenditures

Budgeted expenditures in the combined general fund as of October 31 totaled \$205.5 million, an increase of \$2.1 million from the original budget adopted in June. This initial increase was to account for prior year car-

Summary of General Fund Revenues, Expenditures and Fund Balance

	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$ 30,766,251	\$ 30,427,402		\$ 30,427,402
Revenue/Sources	\$ 188,929,224	\$ 190,495,134	\$ 892,650	\$ 191,387,784
Expenses/Uses	\$ 205,631,735	\$ 207,787,571	\$(2,217,140)	\$ 205,570,431
Change in Ending Balance	\$(16,702,511)	\$(17,292,437)	\$ 3,109,790	\$(14,182,647)
Ending Balance	\$ 14,063,740	\$ 13,134,964	\$ 3,109,790	\$ 16,244,755
Assignments/Commitments	\$ 14,063,740	\$ 13,134,964	\$ 3,109,790	\$ 16,244,755



ry over balances in site lottery accounts that had been held for several years, in addition to Title I, Title II and Headstart prior year unspent balances and revisions to current year award amounts.

For First Interim budget changes, staff is proposing to decrease overall expenditures by \$0.7 million. Revisions are proposed in all expenditure areas with the largest adjustment in the Capital Outlay and Certificated Salaries categories. The budget for certificated salaries had been temporarily revised upward after budget adoption by \$611,749 when excess budget amounts were moved to the certificated salary category as a holding place. That increase is being reversed with First Interim revisions. A further reduction of \$690,000 from the original adopted budget amount for certificated salaries is planned. This reduction is related to savings from positions that were filled late, changes in LCAP initial plans and positions filled at lower salary ranges than the average cost used in adopted budget projections.

First Interim expenditure projections include a potential 4% salary increase for all certificated bargaining unit members retroactive to July 1, 2014. In addition, the budget includes a \$1,500 increase to the health and welfare cap for each certificated bargaining unit full-time equivalent (FTE), also retroactive to July 1, 2014. Should a salary settlement be negotiated that includes a salary and benefit increase for the prior fiscal year, retroactive to July 1, 2013, reserves have been set aside in Fund 17 to cover those costs.

The original budget assumed many of the IT related LCAP initiatives would be spent in the books and supplies or services expenditure categories. As purchases have been made and projects implemented, many of those costs have turned out to be more appropriately accounted for as capital outlay. The result is that over \$735,000 in budgeted expenses from the books/supplies and services expenditure categories is being transferred to the capital outlay expense category. In addition to the IT capital projects, the capital outlay budget is being increased by another \$420,000 for new vehicles purchased for the district that were not originally budgeted. These vehicles are being financed through a capital lease. Minor budget adjustments and corrections are proposed in the remaining expenditure categories.

Sources/Uses/Contributions

No change to the contribution to the restricted general fund from the unrestricted general fund is proposed for the First Interim reporting period. However, just under \$420,000 is added in the other sources revenue category to account for lease proceeds used to purchase district vehicles. A reduction of \$1.5 million is made to Transfers Out and is related to the change in the budget category used to report the transfer of LCFF dollars to Deferred Maintenance. An increase of \$19,521 made prior to Oct 31 in the Transfers Out budget line was for a payment to Fund 13 Cafeteria Fund for unpaid meal balances. The cafeteria fund is not legally permitted to cover the cost of unpaid meals and the revenue to cover the loss is required to be provided by the district's general fund.



Combined General Fund Ending Balance

As indicated in the table on the following page, the district's adopted budget originally anticipated a beginning fund balance for the Combined General Fund of \$30.8 million for the 2014-15 fiscal year. Expenditures were expected to exceed revenues by \$16.7 million and the ending combined general fund balance was estimated at \$14.1 million. These balances were based on projections formulated before the close of the 2013-14 fiscal year. The First Interim report shows that after all 2013-14 transactions had been accounted for, the General Fund beginning balance decreased by \$338,849 from the adopted budget estimates to \$30.4 million.

After making budget adjustments one-time mandate cost revenues, the Deferred Maintenance transfer, and reassessment of current year expenditures, the projected ending balance for the Combined General Fund is now estimated at \$16.2 million, of which \$10.35 million is set aside as a 5% reserve for economic un-



certainties. In October 2013, the Hemet USD Governing Board approved Resolution 2227 which re-authorized maintaining the district's minimum reserve at 5%. The 5% reserve was originally established by the board in April 2011.

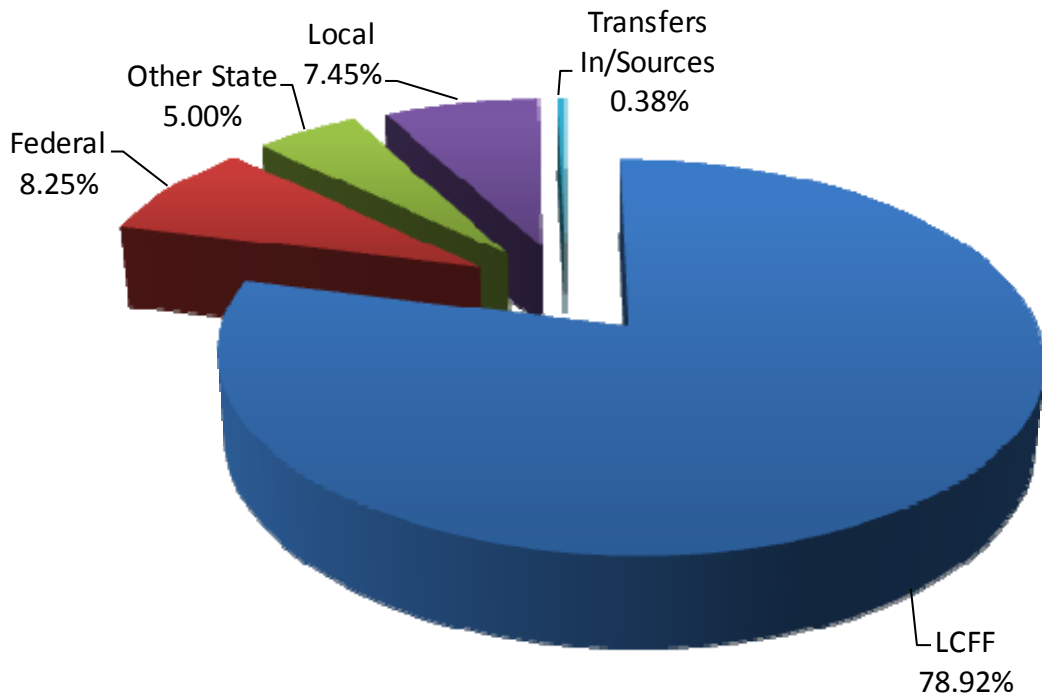
Assignments, commitments and legally restricted balances make up the remaining \$5.89 million of the ending fund balance. Legally restricted balances total \$1.2 million, \$0.296 million is reserved for stores inventory and cash in banks. This leaves just under \$4.4 million in the unrestricted general fund ending balance. Staff is proposing the board formally commit the \$4.4 million reserves toward a LCFF gap funding contingency reserve account. A resolution to commit those funds is being presented to the board for approval.

Components of Ending Balance Combined General Fund First Interim 2014-15		
	Adopted Budget	First Interim Projected Budget
Beginning Fund Balance	\$ 30,766,251	\$ 30,427,402
Net Increase/(Decrease)	(16,702,511)	(14,182,647)
Ending Fund Balance	\$ 14,063,740	\$ 16,244,755
Reserves		
5% Reserve for Economic Uncertainty	\$ 10,281,500	\$ 10,355,000
Revolving Cash	25,000	25,000
Stores Inventory Reserve	255,000	271,906
Legally and/or Restricted Carry Over	1,823,787	1,202,247
Unrestricted Carry Over Balances	1,678,453	-
Assignments	-	-
Committed (LCFF Gap Contingency)	-	4,390,602
Total Reserves	\$ 14,063,740	\$ 16,244,755
Available for Board Designation	\$ -	\$ -

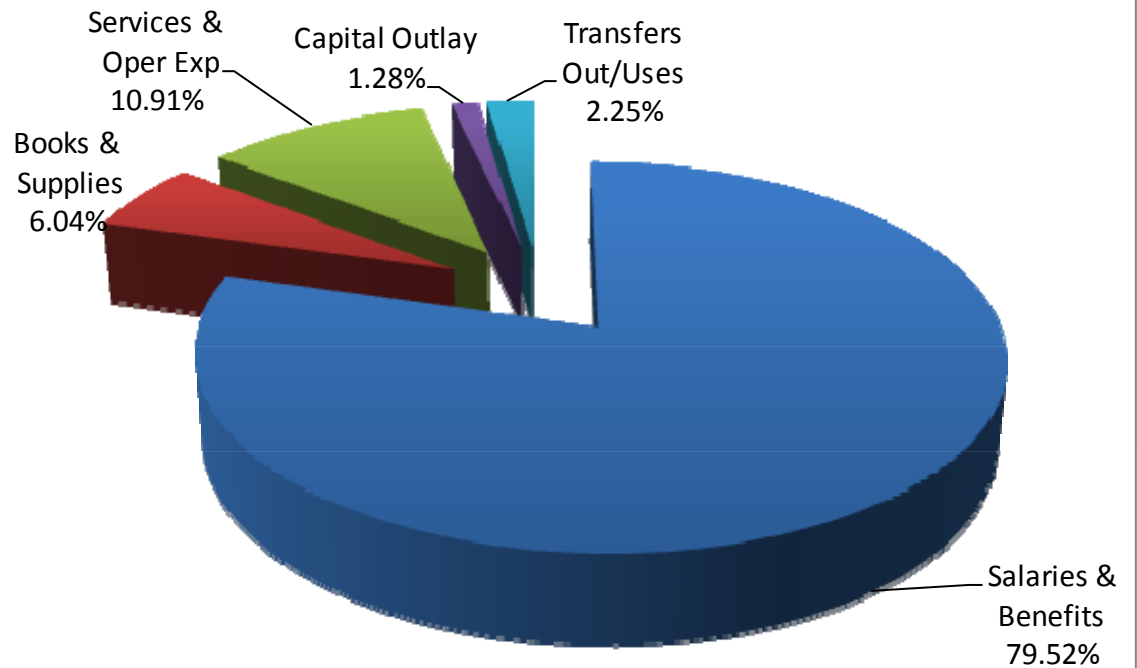


Charts

Combined General Fund Revenue



Combined General Fund Expenses



Financial Outlook

Cash Flow

Cash flow projections for both the current year and 2015-16 are included in the appendix of this report. The analysis indicates that Hemet USD's cash position in the current and next fiscal year appears to remain stable and the district will need to rely less on temporary cash loans to the general fund in the form of a TRAN or from other funds, than it has in previous years. However, as the district spends down its reserve balances, cash shortfalls begin to reappear at the end of the 2015-16 fiscal year when a loan from other funds in the amount of \$2.0 million may be necessary. It is anticipated that loan will be provided from the district's self insurance fund, Fund 67.

Hemet Unified's General Fund cash position is dependent on the timing of expenditures and the receipt of funds. State budget balancing measures in recent years have relied on deferral of payments to school districts. Adoption of the state's 14-15 budget eliminated all but about a third of the June LCFF apportionment payment. Passage of Proposition 30 in November 2012 also helps to even out cash balances with quarterly payments to districts. This current payment schedule, defers about 3.0% of Hemet Unified's total LCFF receipts until July 2015. This is down considerably from 2012-13 when deferrals reached over 35% of total revenue limit funding.

Despite the district's improved cash position, it was eligible to issue a temporary Tax Revenue Anticipation Note (TRANs) in the amount of \$6.675 million in July 2014 as it waited for prior year revenue deferrals to be paid. This TRAN is expected to be repaid in late January. A mid year TRAN was not issued for year-end cash shortfalls in 2013-14, therefore there were no TRAN repayments made in July and August as had been necessary in previous years. The district does not plan to issue a mid-year TRAN for 2014-15 year end because it does not expect to have any cash shortfalls.

Based on cash flow projections, May and June are the months that can expect to have the lowest cash balances. During these months cash is expected to fall to about \$1.6 million. Should cash fall farther than anticipated, a temporary loan from Fund 67 will be made to cover cash shortfalls until deferred revenues are received early in 2015-16.

Other funds in the district are expected to experience cash shortfalls during 2014-15. As of October 31, 2014 a total of \$2.65 million in loans had been made from the general fund to various other district funds. \$600,000 had been repaid as of October 31.

Fund 12 Child Development requires loans periodically during the year because it is funded primarily through reimbursable grants from state and federal sources. As a result, cash loans need to be provided to support expenditures as they occur until reimbursement payments are received. The account for College Prep High School in the Charter School Fund 09 will also require periodic loans during the year due to its small projected reserve. Fund 63—Proprietary Fund for transportation contracts also required a cash loan early in the year. Many of the contract payments from other districts are billed quarterly and in arrears. The district is working with those districts to change the payment schedule to a quarterly advance payment to help avoid future ongoing cash shortfalls in this fund.

Based on information currently available for LCFF deferrals and EPA fund distributions, the projected cash balance as of June 30, 2015 is \$6.5 million. At the end of the 2015-16 fiscal year, the district's cash balance is expected to reach approximately \$13.1 million.



Multi-Year Projections and Assumptions

REVENUE

The district's multi-year projection for the 2014-15 First Interim report incorporates many of the recommendations and assumptions provided by School Services of California (SSC), the Riverside County Office of Education (RCOE) and the California Department of Finance (DOF). A worksheet provided by the Fiscal Crisis and Management Team (FCMAT), and developed in conjunction with the California Department of Education, was used to calculate Hemet Unified's current and two subsequent years LCFF apportionment. The calculation increases the LCFF base rates by COLA in each year. It also adjusts for annual projected LCFF gap funding through 2016-17. For the current budget year, preliminary CalPADS data shows the district has approximately 80.54% of its students eligible for free and reduced meals, designated as English Learners or identified as foster youth. The LCFF calculation uses a three-year rolling average of the district's unduplicated student rate to calculate the LCFF supplemental and concentration grants. Enrollment and ADA for revenue projection purposes is assumed to decline in each of the next two years due to grade level expansion at the Western Center Academy charter school. Revenue is assumed to be funded on prior ADA in all years of the projection because of the expected enrollment decline

Combined General Fund revenues and other sources for 2015-16 are projected to be \$9.8 million more than revenue budgeted for the current fiscal year, primarily due to movement toward fully funding LCFF. Staff proposes reducing the LCFF transfer out to Deferred Maintenance by \$1.0 million to \$500,000 for 2015-16. This reduction will provide revenues to the general fund to help cover expenses and to meet the district's 5.0% reserve requirement. Overall, LCFF revenues are estimated to increase by \$11.9 million over 2014-15 funding levels. Federal and other state revenues are projected to be \$2.1 million less in 2015-16. The decrease is related to the fall

off of one-time mandate costs funding and unspent balances in various accounts. Revenues in the local category are expected to remain essentially unchanged .

Revenues are projected to increase again in 2016-17 by \$12.1 million. The increase in revenue for 2016-17 is entirely attributed to gap funding for LCFF.

A decrease of \$112,883 in the Transfers In/Other Sources category is projected for 2015-16. The decrease is related to the one-time lease revenues for bus purchases recorded in 2014-15. This reduction is offset by increases to special education transfers from charter schools which are expected to grow in line with charter enrollment growth.

Multi-Year Projection Assumptions			
	2014-15	2015-16	2016-17
LCFF Gap Funding	29.560%	20.680%	25.480%
COLA (applied to LCFF base)	0.850%	2.190%	2.140%
Enrollment	20,830	20,864	20,814
ADA (includes County)	19,878.33	19,745.80	19,777.90
ADA %	95.00%	95.00%	95.00%
LCFF ADA	19,803.80	19,777.90	19,810.00
Unduplicated % (Rolling 3 Yr Avg)	81.09%	81.06%	81.85%
Staffing Growth FTE's (CE Tchrs)	53	13	8
School Year (Days)	180	180	180
Salary Increase (HTA)	4.00%	0.00%	0.00%
Salary Increase Others	0.00%	0.00%	0.00%
Step & Column	1.00%	1.00%	1.00%
H&W Increase HTA (per FTE)	\$ 1,500	-	-
STRS Rates	8.880%	10.730%	12.580%
PERS Rates	11.771%	12.600%	15.000%
New Schools		1	1
LCFF Transfer to Def Maint (Fund 14)	\$ 1,500,000	\$ 500,000	\$ 1,000,000



EXPENDITURES

Step and column costs are those costs associated with movement across and down the salary schedules for added years of service and education. Step and column costs in the multi-year projection are assumed to be equivalent to an annual increase of 1% to all salaries and fixed salary costs. Aside from the 4% increase to current year certificated bargaining unit member salaries and a \$1,500 per FTE increase to their health and welfare cap, no other cost-of-living increases for salaries for any employee groups have been included in the district's multi-year projections for either 2015-16 or 2016-17. No changes to the cap on employee health benefits have been included.

Budgeted expenditures are projected to decrease by approximately \$2.4 million in the Combined General Fund in 2015-16. The overall decline in expenditures is related in part to the fall off of the Common Core State Standards (CCSS) grant. This was one time funds the district received in 2013-14 with the final 50% or \$2.3 million of the revenue being spent in the current year.

Other expenditure changes for 2015-16 include increases for step and column and 13 added certificated positions necessary to reduce class sizes per LCFF requirements. Costs are also expected to increase in the routine maintenance area due to the end of the flexibility provisions on the 3% contribution to this program. The district has been contributing less than 2% under the suspension period that was put into effect in 2007-08. Returning to the 3% required contribution will result in an increase to the Deferred Maintenance account of nearly \$1.7 million over amounts contributed in 2014-15. The multi-year projection includes increases for staff, supplies and repairs that corresponds with the increased contribution.



The increases for step and column and routine maintenance costs are off-set by reductions in capital outlay related to the current year LCAP initiatives for technology related infrastructure improvements, transportation vehicles, and other equipment. Finally, the expenses budgeted for 2015-16 include projected costs of \$250,000 for re-opening of the HELP school, the district's community day school program. This school has been closed since June 2009 when it was closed as part of cost saving measures during the economic downturn.

2016-17 expenses are increased by \$7.8 million over the prior year in the multi-year projection. The increase is related to step and column costs as well as eight additional certificated positions to help to continue to reduce class sizes. Additionally, as LCFF is funded closer to the target level, more dollars are available and the district will be able to reinstate the technology LCAP initiatives that for MYP purposes were put on hold in 2015-16. The multi-year projection includes \$450,000 for new school start up costs for Hemet Elementary which is expected to open for the 2016-17 school year.

ENDING BALANCE

The combined general fund ending balance is projected to shrink from an estimated \$16.2 million at the end of the 2014-15 budget year to \$14.3 million at the end of 2015-16. The fund balance begins to recover in 2016-17 when it is projected to increase to \$16.8 million. The 5 % reserve will grow to approximately \$10.55 million by the end of the projection period. Beginning with this First Interim report, an unrestricted fund balance in excess of the Reserve for Economic Uncertainties but not greater than the subsequent year's LCFF gap funding will be committed as an LCFF gap funding contingency reserve account. This reserve account is established to protect the district in the event of an economic downturn that may prevent the state from funding the gap at levels currently projected.

As the district opens up budget discussions for the 2015-16 fiscal year, the multi-year assumptions presented in this report will be re-evaluated. If the outcome of current negotiations is available by late January,



the multi-year projections will be revised for the Second Interim report to include the impact of those agreements, as well as updated 2015-16 information provided in the Governor’s January budget.

ENROLLMENT AND ADA

Enrollment and ADA are expected to decline over the next two years in line with expansion of the Western Center Academy to include high school. Because of the anticipated ongoing decline in enrollment, funded ADA will drop in both 2015-16 and 2016-17.

CERTIFICATION

Based on the assumptions presented in this report, the district expects to meet its financial obligations in the current year and next two years. The district will self-certify a positive status in the 2014-15 First Interim Report.



Cawston Elementary

LCFF Gap Funding Contingency Plan

As part of its AB1200 responsibilities, the Riverside County Office of Education reviews the budget and financial reports of all school districts under its jurisdiction. RCOE reviewed Hemet USD's 2014-15 Adopted Budget in August 2014 and at that time granted approval of the budget under the condition that the district provides an LCFF gap funding contingency plan with its First Interim financial report. The contingency plan will be put in place in the event the LCFF gap is not funded at the rates used in the district's multi-year projection.

One reason for this conditional approval and the LCFF gap contingency plan was the unexpected drop in projected 2015-16 LCFF gap funding by the state's Department of Finance in June. The Department of Finance dropped the projected LCFF gap funding rate for 2015-16 from 33.95% in May 2014 to 20.68% in June when the state adopted its budget. Districts that relied on the 33.95% rate in their multi-year projections faced the potential to have to reduce expenditures in 2015-16 if they had not held enough in reserves to cover the loss in LCFF funding. In addition, there is no statutory requirement that obligates the state to fund any gap in LCFF funding between current year levels and fully funded target amounts.

In response to the County's request to submit a contingency plan, Hemet USD has elected to commit any available unrestricted fund balance as part of the LCFF gap funding contingency plan. The district will also work to identify areas in which expenditures can be reduced starting with those costs which do not impact the classroom. Potential areas of budget cuts, should it become necessary, can include the following:

- Computer replacement program
- Contribution to Deferred Maintenance
- Non-essential staff
- Limit travel /conferences
- Reductions to site and department discretionary allocations
- Re-evaluation of LCAP initiatives for items that can be put on hold until gap funding is provided.

LCFF Gap Funding Contingency Plan	2015-16	2016-17
Projected LCFF Gap Funding	\$11,261,575	\$12,088,060
Committed Unrestricted General Fund Reserves	\$2,873,226	\$5,119,983
Various LCAP Initiatives	\$8,388,349	\$6,968,077

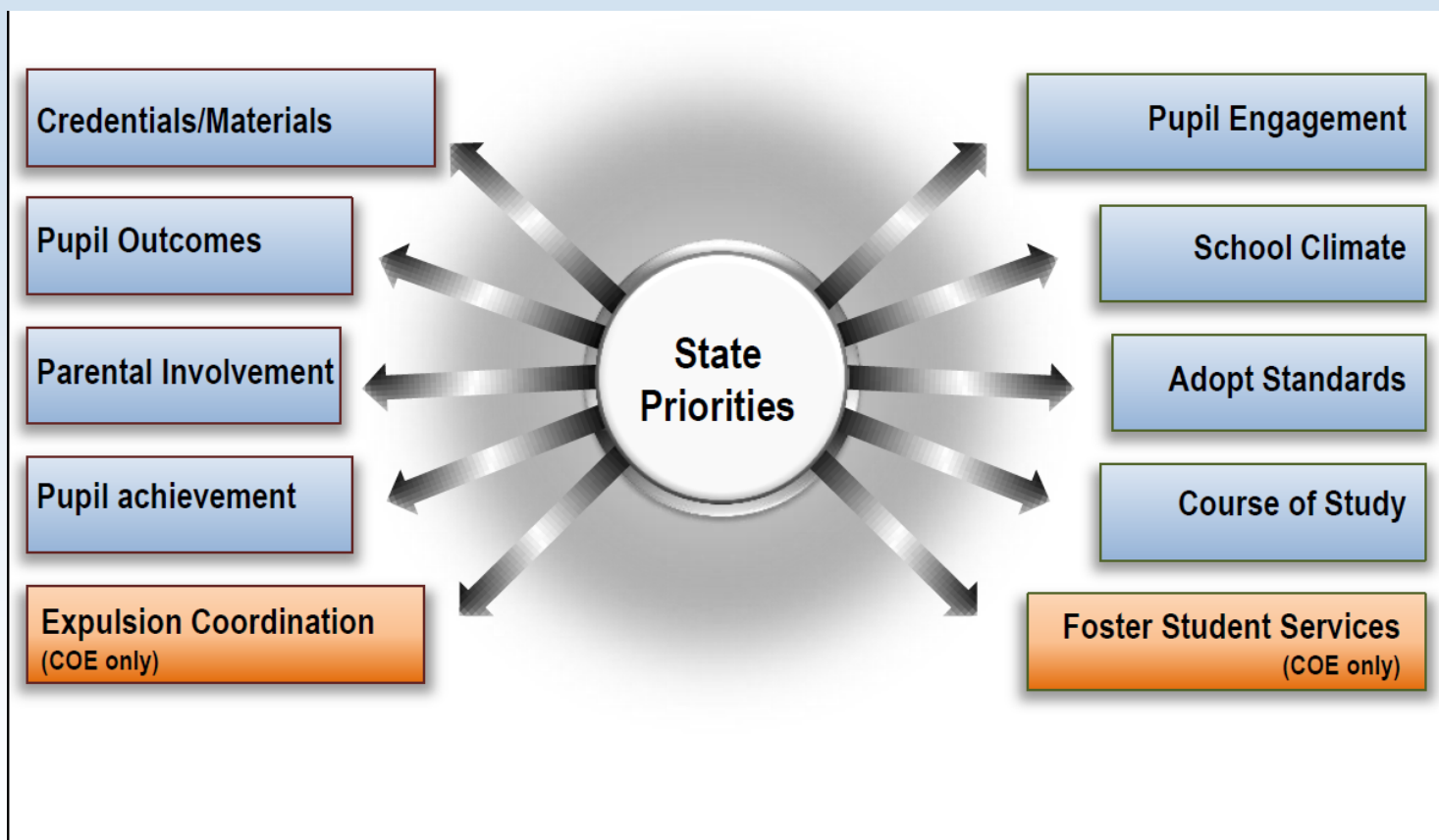


LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP) MINIMUM PROPORTIONALITY PERCENTAGE (MPP)

As part of the Education Code that authorized the Local Control Funding Formula, Local Control Accountability Plans (LCAP) will be required from school districts. The LCAP is a three-year plan that includes goals for all pupils for which the district receives supplemental and concentration funding and all other identified pupil subgroups. Those goals are to be achieved by addressing eight educational priorities identified by the state and any local priorities identified by each school district. The LCAP must align with the district's annual budget.

Hemet Unified adopted its first LCAP with its 2014-15 budget in June 2014. The plan included 26 items totaling over \$17 million dollars in projected costs. Many of the items were implemented immediately, others have taken a few months to get staff and supplies in place. As a result, some costs will be lower than originally anticipated. New LCAP regulations approved by the State Board of Education will require the district to include a budget update of its LCAP along with its Estimated Actuals report. The Estimated Actuals report is submitted with the adopted budget in June each year.

LCFF funds that are targeted for supplemental and concentration funds are calculated in the LCFF worksheets provided by FCMAT. The calculation is called the Minimum Proportionality Percentage or MPP and is used to identify funds that can be attributed to supplemental/concentration funds annually until the LCFF is fully funded. This worksheet is provided in the appendix section of this report. At adopted budget, the estimated MPP for 2014-15 was 10.77% or \$14.6 million. For First Interim, based on actual 2013-14 year end expenditures for EIA, the 2014-15 MPP rate has been revised to 11.19% and the MPP dollar amount adjusted to \$15.1 million. The MPP dollar amount is calculated by subtracting prior expenditures for unduplicated students from the target supplemental/concentration funds and then applying the LCFF gap percentage to the difference. The MPP percentage is calculated by dividing the MPP dollar amount by the fully funded base entitlement.



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Charter School Fund (09)

Hemet Unified operates two district-sponsored charter schools. Western Center Academy (WCA) serves students in grades six through ten. The school's instructional program focuses on math, science and technology. WCA is located at the Western Science Center adjacent to Diamond Valley Lake. The school's campus was expanded over the summer of 2014 by adding classrooms to serve high school grade levels. The facility expansion was supported through a generous donation from the Gosch family.

College Prep High School is an alternative high school that offers curriculum acceleration through a technology assisted hands-on learning model. College Prep is in its second year of operation. However, with competition from the WCA high school program impacting the schools enrollment, the district plans to phase out the CPHS school and merge its program with the district's independent study high school, Helen Hunt Jackson, over the next several years. This move will result in a non-charter school blended seat-based/ independent study program.

Revenues and expenditures for the district sponsored charter schools are reported separately in Fund 09 Charter School Special Revenue Fund. Revenues are based on students' average daily attendance and other factors. Funding for the charter schools comes from the state in the form of the Local Control Funding Formula and other various federal, state and local sources. Both charter schools receive funding for special education through the Riverside County SELPA and lottery revenue from the state based on charter ADA. In addition, WCA receives state funding as a reimbursement for a portion of its facilities rental expenses at the Western Science Center.

ENROLLMENT and ADA

Combined enrollment at the two charter schools for the fall CALPADS certification are preliminarily reported at 597. There are 126 students enrolled at CPHS and 471 at WCA. ADA for funding purposes at CPHS is projected to be 116.40. WCA's ADA is projected at 457.75.

REVENUE

Total revenue for both charter schools in 2014-15 is projected to be \$4.87 million. At this time, a decrease of \$443,720 is made to combined charter school LCFF revenue budgets to account for lower ADA than was assumed in the adopted budget at CPHS. State revenues are increased by \$82,992 to account for one-time mandate cost funding both schools received. Charter local revenues show a decline of \$45,414. This reduction is also related to lower than budgeted ADA at CPHS.

Charter Schools	Adopted Budget	Oct 31 Budget	First Interim Changes	First Interim Revised Budget
Beginning Balance	\$ 1,413,809	\$ 1,421,653		\$ 1,421,653
Revenue/Sources	\$ 5,380,268	\$ 5,380,268	(\$ 406,142)	\$ 4,974,126
Expenses/Uses	\$ 5,298,085	\$ 5,403,316	(\$ 415,035)	\$ 4,988,281
Change in Ending Balance	\$ 82,183	(\$ 23,048)	\$ 8,893	(\$ 14,155)
Ending Balance	\$ 1,495,992	\$ 1,398,605	\$ 8,893	\$ 1,407,498
Assignments/Commitments	\$ 1,495,992	\$ 1,398,605	\$ 8,893	\$ 1,407,498



EXPENDITURES

Total expenditures for Hemet Unified's charter schools at First Interim are projected to be \$4.7 million, a decrease of just over \$369,000 from October 31 budgeted amounts. The reduction in expenses corresponds with the reduction in revenue for CPHS. Some CPHS costs have already been absorbed by Helen Hunt Jackson for 9th grade students that would have been enrolled in CPHS if the district had not elected to phase out the school.

SOURCES/USES/CONTRIBUTIONS

\$301,526 is currently budgeted as transfers out (to other funds) and is related to transfers from both schools to the district's general fund for special education costs. This amount is down by \$46,026 from the adopted budget, again related to ADA loss at CPHS. Because the low enrollment at CPHS does not generate revenue sufficient to support the school entirely, a \$100,000 contribution from the district's general fund is budgeted in the transfers in category to cover cash and revenue shortfalls.

Memorandums of Understanding with the two charter schools were approved by the Governing Board earlier this year. The MOU's state the district's restricted general fund will support all costs associated with special education services for charter students. In return, all special education related revenue received for charter students in Fund 09 will be transferred to the restricted general fund. Also in the MOU's are fees and rates charged to the charters for district services such as student attendance reporting, payroll processing, financial reporting, human services activities and technology support.

FUND BALANCE

The beginning fund balance in the adopted budget for Fund 09 was projected to be \$1.41 million. After closing the books for the 2013-14 fiscal year, the beginning balance was revised to \$1.40 million.

Expenses are expected to slightly exceed revenues by \$14,155 in 2014-15 for the two charter schools. This will bring the projected ending balance to \$1,407,498. College Prep's portion of the ending balance is expected to be \$98,094 and WCA's ending balance is expected to be \$1,309,404.

Because charter schools are subject to the risks of LCFF gap funding at non-charter schools, they are advised to keep sufficient reserves in the event LCFF gap revenues are not distributed as projected.

MULTI-YEAR PROJECTIONS AND CASH FLOW

Financial data as of October 31, multi-year projections and cash flow reports are available in separate first interim reports for each school. It is anticipated CPHS will need periodic temporary cash loans from the general fund to cover cash shortfalls through the end of the fiscal year. WCA is expected to have sufficient cash to cover all obligations during the 2014-15 year.

Multi-year projections show CPHS may be able to add slightly to its ending balance in 2015-16, but expects to deplete most of its reserves by the end of the 2016-17 year. This is in line with district plans to phase out the school over the next two to three years.

Western Center's multi-year projection includes continued expansion into grades 11 and 12 over the next two years. Revenues are increased to correspond with the increased enrollment and ADA. Expenses are also increased to account for additional staffing and supplies to serve the added students. Based on enrollment, ADA, staffing and other needs for the expanded program, WCA expenses are anticipated to exceed revenues in both 2015-16 and 2016-17. The deficit spending will result in its ending balance to drop by almost \$200,000 to \$1.1 million at the end of the projection period.

Both schools are expected to maintain positive ending balances throughout the three years of the projection.



Other District Funds

The following budget changes are being made to other district funds in the First Interim report:

- ◇ Fund 14 Deferred Maintenance Fund—change in accounting for \$1.5 million contribution from the general fund from a Transfer In to an LCFF transfer. No net change to the budget.
- ◇ Fund 63 Other Enterprise Fund (Transportation)—Increase contract revenues by \$2.5 million. Increase expenses by \$2.1 million to account for added costs for additional contracts. The ending balance is increased by \$365,879 to \$1.84 million.

The table below is a summary of the First Interim budgets for all other district funds, excluding Fund 09-Charter School Fund. Fund 09 was reported in the previous section of this report.

	Fund 12 Child Development	Fund 13 Cafeteria Special Revenue	Fund 14 Deferred Maintenance	Fund 17 Special Reserve for Other Post Employment Benefits	Fund 20 Special Reserve for Other Post Employment Benefits
Revenue/Sources	\$ 1,681,214	\$ 12,242,459	\$ 1,503,700		
Expenses/Uses	\$ 1,681,214	\$ 12,242,459	\$ 1,553,000	\$ -	\$ -
Change in Fund Balance	\$ -	\$ -	\$ (49,300)	\$ -	\$ -
Beginning Fund Balance	\$ 76	\$ 5,766,195	\$ 846,933	\$ 3,600,034	\$ 1,503,919
Ending Fund Balance	\$ 76	\$ 5,766,195	\$ 797,633	\$ 3,600,034	\$ 1,503,919

	Fund 21 Building Fund (Measures E & T)	Fund 25 Developer Fees	Fund 40 Reserve for Capital Outlay	Fund 63 Other Enterprise Fund Transportation	Fund 67/68 Self-Insurance Fund (Foundation & W/C)
Revenue/Sources	\$ 65,000	\$ 222,087	\$ 1,820,600	\$ 15,907,285	\$ 3,420,031
Expenses/Uses	\$ 6,953,767	\$ 677,255	\$ 1,493,750	\$ 15,541,406	\$ 2,408,300
Change in Fund Balance	\$ (6,888,767)	\$ (455,168)	\$ 326,850	\$ 365,879	\$ 1,011,731
Beginning Fund Balance	\$ 12,764,070	\$ 2,683,661	\$ 277,814	\$ 1,475,457	\$ 7,326,164
Ending Fund Balance	\$ 5,875,303	\$ 2,228,493	\$ 604,664	\$ 1,841,336	\$ 8,337,895



Beginning Fund Balances

The table below is a summary of the actual beginning fund balances for 2014-15 for all funds after the close of the 2013-14 fiscal year. The actual ending balances for the prior year are not known until late August after all prior year transactions are accounted for. The table compares the estimated beginning fund balances used in the district's adopted budget approved in June 2014 with the actual balances.

Significant variances from adopted budget estimated beginning balances and actual ending balances are shown in Funds 14, 63 and 67. The variances in Fund 14 are due to deferred maintenance projects that were not completed prior to June 30th as originally anticipated.

Fund 63 discrepancies are associated with the process of transitioning the transportation contract financial activity out of the general fund during year end closing. This was the first year Fund 63 was put into use and staff were still working on identifying and migrating appropriate expenses from the general fund to Fund 63 at the time of budget adoption. This process was not complete until year end closing in August 2014. As a result accurate numbers were not available at the time of budget adoption.

Variances in Fund 67 are related to an error in recording the Incurred But Not Recognized (IBNR) at year end. An audit adjustment to reduce the beginning balance closer to the budgeted estimate will be forthcoming in the Second Interim report.

2014-15 Beginning Fund Balances			
All Funds			
	2014-15 Adopted Budget	2013-14 Year End Changes	2014-15 Actual Beginning Balance
Fund 03 - Unrestricted General Fund	\$ 26,216,809	\$ (323,998)	\$ 25,892,811
Fund 06 - Restricted General Fund	4,549,442	(14,852)	4,534,590
Fund 09 - Charter Schools	1,413,809	7,844	1,421,653
Fund 12 - Child Development	7,059	(6,983)	76
Fund 13 - Child Nutrition	5,453,458	312,737	5,766,195
Fund 14 - Deferred Maintenance	665,818	181,115	846,933
Fund 17 - Reserve Other than Capital Outlay	3,600,000	34	3,600,034
Fund 20 - Reserve for OPEB	1,502,700	1,219	1,503,919
Fund 21 - Building Fund	12,982,180	(218,110)	12,764,070
Fund 25 - Capital Facilities	2,669,246	14,415	2,683,661
Fund 40 - Reserve for Capital Outlay	273,749	4,065	277,814
Fund 63 - Other Enterprise Fund - Transportation	2,352,235	(876,778)	1,475,457
Fund 67 - Self Insurance Fund	5,152,933	2,173,231	7,326,164
Total	\$ 69,309,938	\$ 6,974,927	\$ 76,284,865



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First Interim State SACS Forms

For the Period Ending October 31, 2014

Business Services

December 9, 2014

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**Unrestricted General Fund Summary
2014-15 First Interim Budget**

	2013-14 Unaudited Actuals	2014-15 Adopted Budget	2014-15 Revised Budget 10/31	2014-15 First Interim Revisions	2014-15 First Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 132,074,029.87	\$ 152,350,511	\$ 152,350,511	\$ (1,300,016)	\$ 151,050,495
Federal Revenue	59,687.26	-	-	-	-
State Revenue	3,478,780.02	3,319,959	3,319,959	1,461,435	4,781,394
Local Revenue	3,971,561.37	2,231,370	2,237,362	-	2,237,362
Total Revenues	\$ 139,584,058.52	\$ 157,901,840	\$ 157,907,832	\$ 161,419	\$ 158,069,251
Expenditures					
Certificated Salaries	63,540,048.42	74,878,831	75,490,580	(1,301,749)	74,188,831
Classified Salaries	18,856,911.39	21,877,976	21,327,820	170,000	21,497,820
Employee Benefits	23,929,153.95	28,328,559	27,887,599	(45,000)	27,842,599
Books and Supplies	3,750,017.64	7,557,231	7,661,680	(589,657)	7,072,023
Services & Operating Exp	10,522,880.33	15,542,234	14,772,979	(451,764)	14,321,215
Capital Outlay	1,089,044.96	370,888	953,376	1,098,597	2,051,973
Indirect Costs/Debt Svc	(1,413,571.63)	(1,918,710)	(1,501,664)	105,307	(1,396,357)
Total Expenditures	\$ 120,274,485.06	\$ 146,637,009	\$ 146,592,370	\$ (1,014,266)	\$ 145,578,104
Excess (Deficiency)	\$ 19,309,573.46	\$ 11,264,831	\$ 11,315,462	\$ 1,175,685	\$ 12,491,147
Other Financing Sources (Uses)					
Transfers In/Other Sources	1,125,635.00	-	-	419,757	419,757
Transfers Out/Other Uses	4,387,145.00	2,198,227	2,217,748	(1,500,000)	717,748
Contributions	(21,130,144.60)	(23,043,460)	(23,043,460)	-	(23,043,460)
Total Other Sources (Uses)	\$ (24,391,654.60)	\$ (25,241,687)	\$ (25,261,208)	\$ 1,919,757	\$ (23,341,451)
Net Increase (Decrease)	\$ (5,082,081.14)	\$ (13,976,856)	\$ (13,945,746)	\$ 3,095,442	\$ (10,850,304)
Beginning Fund Balance	\$ 30,974,892.39	\$ 26,216,809	\$ 25,892,811		\$ 25,892,811
Ending Fund Balance	\$ 25,892,811.25	\$ 12,239,953	\$ 11,947,065		\$ 15,042,507
Stores	271,905.84	255,000	255,000		271,906
Revolving Cash	25,000.00	25,000	25,000		25,000
PrePaid Expenses	-	-	-		-
Reserve for Economic Uncertainty	9,110,000.00	10,281,500	10,281,500		10,355,000
Assigned/Committed Balances	16,485,905.41	1,678,453	1,385,565		4,390,601
Available for Board Designation	\$ -	\$ -	\$ -		\$ -

Restricted General Fund Summary
2014-15 First Interim Budget

	2013-14 Unaudited Actuals	2014-15 Adopted Budget	2014-15 Revised Budget 10/31	2014-15 First Interim Revisions	2014-15 First Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenue	15,383,185.79	14,213,652	15,753,666	32,102	15,785,768
State Revenue	9,134,514.46	4,592,972	4,612,876	176,160	4,789,036
Local Revenue	11,036,330.43	11,873,208	11,873,208	149,238	12,022,446
Total Revenues	\$ 35,554,030.68	\$ 30,679,832	\$ 32,239,750	\$ 357,500	\$ 32,597,250
Expenditures					
Certificated Salaries	18,082,005.97	18,755,895	18,495,685	102,739	18,598,424
Classified Salaries	11,789,375.08	12,053,357	11,687,788	-	11,687,788
Employee Benefits	8,855,863.20	9,509,248	9,626,062	28,843	9,654,905
Books and Supplies	5,357,685.01	3,915,268	5,343,333	1,298	5,344,631
Services & Operating Exp	7,582,077.10	7,144,042	7,996,891	106,953	8,103,844
Capital Outlay	178,566.31	179,301	528,352	57,600	585,952
Indirect Costs/Debt Svc	5,672,797.61	5,239,388	5,299,342	(307)	5,299,035
Total Expenditures	\$ 57,518,370.28	\$ 56,796,499	\$ 58,977,453	\$ 297,126	\$ 59,274,579
Excess (Deficiency)	\$ (21,964,339.60)	\$ (26,116,667)	\$ (26,737,703)	\$ 60,374	\$ (26,677,329)
Other Financing Sources (Uses)					
Transfers In/Other Sources	377,143.00	347,552	347,552	(46,026)	301,526
Transfers Out/Other Uses	-	-	-	-	-
Contributions	21,130,144.60	23,043,460	23,043,460	-	23,043,460
Total Other Sources (Uses)	\$ 21,507,287.60	\$ 23,391,012	\$ 23,391,012	\$ (46,026)	\$ 23,344,986
Net Increase (Decrease)	\$ (457,052.00)	\$ (2,725,655)	\$ (3,346,691)	\$ 14,348	\$ (3,332,343)
Beginning Fund Balance	\$ 4,991,642.27	\$ 4,549,442	\$ 4,534,590		\$ 4,534,590
Ending Fund Balance	\$ 4,534,590.27	\$ 1,823,787	\$ 1,187,899		\$ 1,202,247
Other Assignments	-	-	-		-
Restricted Balances	4,534,590.27	1,823,787	1,187,899		1,202,247
Available for Board Designation	\$ -	\$ -	\$ -		\$ -

**Combined General Fund Summary
2014-15 First Interim Budget**

	2013-14 Unaudited Actuals	2014-15 Adopted Budget	2014-15 Revised Budget 10/31	2014-15 First Interim Revisions	2014-15 First Interim Revised Budget
Revenues					
Revenue Limit Sources	\$ 132,074,029.87	\$ 152,350,511	\$ 152,350,511	\$ (1,300,016)	\$ 151,050,495
Federal Revenue	15,442,873.05	14,213,652	15,753,666	32,102	15,785,768
State Revenue	12,613,294.48	7,912,931	7,932,835	1,637,595	9,570,430
Local Revenue	15,007,891.80	14,104,578	14,110,570	149,238	14,259,808
Total Revenues	\$ 175,138,089.20	\$ 188,581,672	\$ 190,147,582	\$ 518,919	\$ 190,666,501
Expenditures					
Certificated Salaries	81,622,054.39	\$ 93,634,726	\$ 93,986,265	(1,199,010)	\$ 92,787,255
Classified Salaries	30,646,286.47	33,931,333	33,015,608	170,000	33,185,608
Employee Benefits	32,785,017.15	37,837,807	37,513,661	(16,157)	37,497,504
Books and Supplies	9,107,702.65	11,472,499	13,005,013	(588,359)	12,416,654
Services & Operating Exp	18,104,957.43	22,686,276	22,769,870	(344,811)	22,425,059
Capital Outlay	1,267,611.27	550,189	1,481,728	1,156,197	2,637,925
Indirect Costs/Debt Svc	4,259,225.98	3,320,678	3,797,678	105,000	3,902,678
Total Expenditures	\$ 177,792,855.34	\$ 203,433,508	\$ 205,569,823	\$ (717,140)	\$ 204,852,683
Excess (Deficiency)	\$ (2,654,766.14)	\$ (14,851,836)	\$ (15,422,241)	\$ 1,236,059	\$ (14,186,182)
Other Financing Sources (Uses)					
Transfers In/Other Sources	1,502,778.00	347,552	347,552	373,731	721,283
Transfers Out/Other Uses	4,387,145.00	2,198,227	2,217,748	(1,500,000)	717,748
Contributions	-	-	-	-	-
Total Other Sources (Uses)	\$ (2,884,367.00)	\$ (1,850,675)	\$ (1,870,196)	\$ 1,873,731	\$ 3,535
Net Increase (Decrease)	\$ (5,539,133.14)	\$ (16,702,511)	\$ (17,292,437)	\$ 3,109,790	\$ (14,182,647)
Beginning Fund Balance	\$ 35,966,534.66	\$ 30,766,251	\$ 30,427,401		\$ 30,427,401
Ending Fund Balance	\$ 30,427,401.52	\$ 14,063,740	\$ 13,134,964		\$ 16,244,754
Stores	271,905.84	255,000	255,000		271,906
Revolving Cash	25,000.00	25,000	25,000		25,000
PrePaid Expenses	-	-	-		-
Reserve for Economic Uncertainty	9,110,000.00	10,281,500	10,281,500		10,355,000
Other Assignments/Commitments	16,485,905.41	1,678,453	1,385,565		4,390,601
Restricted Balances	4,534,590.27	1,823,787	1,187,899		1,202,247
Available for Board Designation	\$ -	\$ -	\$ -		\$ -

		Hemet Unified - 2014-15 First Interim													
Education Code		LOCAL CONTROL FUNDING FORMULA					2014-15 First Interim								
42238.02(b)	CALCULATE LCFF TARGET														
		COLA 1.570%					COLA 0.850%								
	Unduplicated as % of Enrollment	81.64% 81.64% 2013-14					2 yr average 81.09% 81.09% 2014-15								
		ADA	Base	Gr Span	Supp	Concen	TARGET	ADA	Base	Gr Span	Supp	Concen	TARGET		
(d)(1)(A); (d)(3); (e); (f)	Grades TK-3	6,102.17	6,952	724	1,253	1,022	60,727,456	6,102.16	7,012	729	1,255	1,010	61,059,731		
(d)(1)(B); (e); (f)	Grades 4-6	4,495.97	7,056		1,152	940	41,128,967	4,384.98	7,116		1,154	928	40,334,603		
(d)(1)(C); (e); (f)	Grades 7-8	2,836.20	7,266		1,186	968	26,717,638	2,875.76	7,328		1,188	956	27,240,328		
(d)(1)(D); (d)(4); (e); (f)	Grades 9-12	6,443.99	8,419	219	1,410	1,151	72,166,207	6,440.90	8,491	221	1,413	1,136	72,533,503		
(i)(3)(B), 42238.05(a)(2)	Subtract NSS	-	-	-	-	-	-	-	-	-	-	-	-		
(i)(3)(A)	NSS Allowance	-	-	-	-	-	-	-	-	-	-	-	-		
	TOTAL BASE	19,878.33	149,005,631	5,829,205	25,281,432	20,624,000	200,740,268	19,803.80	149,755,115	5,871,914	25,239,591	20,301,546	201,168,166		
42238.02(g)	Targeted Instructional Improvement Block Grant						375,152						375,152		
42238.02(h)	Home-to-School Transportation						1,540,216						1,540,216		
42238.02(h)	Small School District Bus Replacement Program						-						-		
42238.02(i)	LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						202,655,636						203,083,534		
42238.025	ECONOMIC RECOVERY TARGET PAYMENT						1/8	-						1/4	-
42238.03(a)	CALCULATE LCFF FLOOR														
		12-13 13-14					12-13 14-15								
		Rate ADA					Rate ADA								
(a)(1)(A) & (B)	Current year Funded ADA times Base per ADA	5,329.96 19,878.33 105,950,704					5,329.96 19,803.80 105,553,462								
	Current year Funded ADA times Other RL per ADA	49.72 19,878.33 988,351					49.72 19,803.80 984,645								
(a)(1)(D)	Necessary Small School Allowance at 12-13 rates														
(a)(2)	2012-13 Categoricals						15,649,248								
(a)(3)	2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA														
	Less Fair Share Reduction														
42238.03(f)	New charter: District PY rate * CY ADA						19,803.80								
(a)(4)	Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA						9,573,409								
	LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR						122,588,303						131,760,764		
42238.03	CALCULATE LCFF PHASE-IN ENTITLEMENT														
		2013/14					2014/15								
42238.02(i)	LOCAL CONTROL FUNDING FORMULA TARGET	202,655,636					203,083,534								
42238.03(a)	LOCAL CONTROL FUNDING FORMULA FLOOR	122,588,303					131,760,764								
(b)(1)	LCFF Need (LCFF Target less LCFF Floor, if positive)	80,067,333					71,322,770								
(b)(3)	Current Year Gap Funding	12.00% 9,609,438					29.56% 21,083,011								
	ECONOMIC RECOVERY PAYMENT														
	LCFF Entitlement before Minimum State Aid provision	132,197,741					152,843,775								
42238.03(c)	CALCULATE STATE AID														
42238.03(b)(3)	Transition Entitlement	132,197,741					152,843,775								
(c)(1)-(7)	Local Revenue (including RDA)	(22,982,604)					(18,759,116)								
	Gross State Aid	109,215,137					134,084,659								
42238.03(e)	CALCULATE MINIMUM STATE AID														
(d)		2012/13	12-13 Rate	13-14 ADA	N/A		12-13 Rate	14-15 ADA	N/A						
(e)(1)(A) & (B)(i)	2012-13 RL/Charter Gen BG adjusted for ADA	109,233,133	5,379.69	19,878.33	106,939,253		5,379.69	19,803.80	106,538,305						
(e)(1)(D)	2012-13 NSS Allowance														
(e)(1)(E)	Less Current Year Property Taxes/In Lieu	(27,761,591)					(22,982,604)								
	Subtotal State Aid for Historical RL/Charter General BG	81,471,542					87,779,189								
(e)(2)	Categorical funding from 2012-13	15,649,248					15,649,248								
(e)(3)	Charter Categorical Block Grant adjusted for ADA														
	Minimum State Aid Guarantee	97,120,790					103,428,437								
47635(a)(4)	CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)														
	Local Control Funding Formula Floor plus Funded Gap														
	Minimum State Aid plus Property Taxes including RDA														
	Offset														
	Minimum State Aid Prior to Offset														
	Total Minimum State Aid with Offset														
	TOTAL STATE AID	109,215,137					134,084,659								
	Additional State Aid (Additional SA)														
	LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)	132,197,741					152,843,775								
(b)(3)	CHANGE OVER PRIOR YEAR	5.86% 7,315,360					15.62% 20,646,034								
	LCFF Entitlement PER ADA	6,150					6,650								
(b)(3)	PER ADA CHANGE OVER PRIOR YEAR	8.12% 500					16.06% 1,068								
	LCFF SOURCES INCLUDING EXCESS TAXES														
		2012-13	Increase	2013-14		Increase	2014-15								
	State Aid	97,120,790	12.45%	12,094,347	109,215,137	22.77%	24,869,522	134,084,659							
	Property Taxes net of in-lieu	27,761,591	-17.21%	(4,778,987)	22,982,604	-18.38%	(4,223,488)	18,759,116							
	Charter in-Lieu Taxes	-	0.00%	-	-	0.00%	-	-							
	LCFF pre COE, Choice, Supp	124,882,381	5.86%	7,315,360	132,197,741	15.62%	20,646,034	152,843,775							

Education Code	LOCAL CONTROL FUNDING	v15.3a (released November 3, 2014)	11/20/14
42238.02(b)	CALCULATE LCFF TARGET		
	Unduplicated as % of Enrollm	3 yr average	COLA 2.190% 81.06% 81.06% 2015-16
			COLA 2.140% 80.85% 80.85% 2016-17
		ADA Base Gr Span Supp Concen TARGET	ADA Base Gr Span Supp Concen TARGET
(d)(1)(A); (d)(3); (e); (f)	Grades TK-3	6,213.80 7,165 745 1,282 1,031 63,523,940	6,223.90 7,318 762 1,307 1,044 64,920,729
(d)(1)(B); (e); (f)	Grades 4-6	4,383.00 7,272 1,179 948 41,193,530	4,390.10 7,428 1,201 960 42,097,444
(d)(1)(C); (e); (f)	Grades 7-8	2,820.10 7,489 1,214 976 27,295,560	2,824.70 7,649 1,237 989 27,892,434
(d)(1)(D); (d)(4); (e); (f)	Grades 9-12	6,361.00 8,677 226 1,443 1,160 73,192,307	6,371.30 8,862 230 1,470 1,175 74,781,970
(i)(3)(B),42238.05(a)(2)	Subtract NSS	- - - - -	- - - - -
(i)(3)(A)	NSS Allowance	- - - - -	- - - - -
	TOTAL BASE	19,777.90 152,709,179 6,066,867 25,740,772 20,688,519 205,205,337	19,810.00 156,224,754 6,208,011 26,265,377 20,994,435 209,692,578
42238.02(g)	Targeted Instructional Improv		375,152
42238.02(h)	Home-to-School Transportati		1,540,216
42238.02(h)	Small School District Bus Repl		-
42238.02(i)	LOCAL CONTROL FUNDING FC		207,120,705
42238.025	ECONOMIC RECOVERY TARGI	3/8	1/2
42238.03(a)	CALCULATE LCFF FLOOR		
	Current year Funded ADA tim	12-13 Rate 15-16 ADA	12-13 Rate 16-17 ADA
(a)(1)(A) & (B)	Current year Funded ADA tim	5,329.96 19,777.90 105,415,416	5,329.96 19,810.00 105,586,508
(a)(1)(D)	Necessary Small School Allow	49.72 19,777.90 983,357	49.72 19,810.00 984,953
(a)(2)	2012-13 Categoricals		15,649,248
(a)(3)	2012-13 Charter Categorical i		-
42238.03(f)	Less Fair Share Reduction		-
(a)(4)	New charter: District PY rate	- 19,777.90	- 19,810.00
	Beginning in 2014-15, prior y		30,616,326
	LOCAL CONTROL FUNDING FC		152,664,347
42238.03			164,166,579
42238.02(i)	LOCAL CONTROL FUNDING FC		207,120,705
42238.03(a)	LOCAL CONTROL FUNDING FC		152,664,347
(b)(1)	LCFF Need (LCFF Target less LCFF i		54,456,358
(b)(3)	Current Year Gap Funding	20.68%	11,261,575
	ECONOMIC RECOVERY PAYM		-
	LCFF Entitlement before Min		163,925,922
42238.03(c)	CALCULATE STATE AID		
42238.03(b)(3)	Transition Entitlement		163,925,922
(c)(1)-(7)	Local Revenue (including RDA)		(18,739,074)
	Gross State Aid		145,186,848
42238.03(e)	CALCULATE MINIMUM STATE		
(d)	2012-13 RL/Charter Gen BG a	12-13 Rate 15-16 ADA	N/A
(e)(1)(A) & (B)(i)	2012-13 NSS Allowance	5,379.69 19,777.90	5,379.69 19,810.00
(e)(1)(D)	Less Current Year Property Te		(18,739,074)
(e)(1)(E)	Subtotal State Aid for Historic		87,659,897
(e)(2)	Categorical funding from 201		15,649,248
(e)(3)	Charter Categorical Block Gra		-
	Minimum State Aid Guarante		103,309,145
47635(a)(4)	CHARTER SCHOOL MINIMUM		-
	Local Control Funding Formul		-
	Minimum State Aid plus Prop		-
	Offset		-
	Minimum State Aid Prior to C		-
	Total Minimim State Aid with		-
	TOTAL STATE AID		145,186,848
	Additional State Aid (Additio		-
(b)(3)	LCFF Phase-In Entitlement (b		163,925,922
	CHANGE OVER PRIOR YEAR	7.25% 11,082,147	7.52% 12,328,717
(b)(3)	LCFF Entitlement PER ADA		8,288
	PER ADA CHANGE OVER PRIC	7.39% 570	7.35% 609
	LCFF SOURCES INCLUDING EX		
	State Aid	Increase 8.28% 11,102,189	Increase 8.50% 12,343,294
	Property Taxes net of in-lieu	-0.11% (20,042)	-0.08% (14,577)
	Charter in-Lieu Taxes	0.00% -	0.00% -
	LCFF pre COE, Choice, Supp	7.25% 11,082,147	7.52% 12,328,717

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

	2013-14	2014-15	2015-16**	2016-17**
1. LCFF Target Supplemental & Concentration Grant Funding <i>from Calculator tab</i>		45,541,137	46,429,291	47,259,812
2. Prior Year (estimated) Expenditures for Unduplicated Pupils above what was spent on services for all pupils		2,446,388	17,700,000	15,200,000
Prior Year EIA expenditures 2014-15 py exp (2013-14 exp) must >= 2012-13 EIA exp	2,278,261 TRUE			
3. Difference [1] less [2]		43,094,749	28,729,291	32,059,812
4. Estimated Additional Supplemental & Concentration Grant Funding <i>[3] * GAP funding rate</i>		12,738,808	5,941,217	8,168,840
<i>GAP funding rate</i>		29.56%	20.68%	25.48%
5. Estimated Supplemental and Concentration Grant Funding [2] plus [4] (unless [3]<0 then [1]) <i>LCAP Section 3, Part A</i>		15,185,196	23,641,217	23,368,840
6. Base Funding <i>LCFF Phase-In Entitlement less [5], excludes Targeted Instructional Improvement & Transportation</i>		135,743,211	138,369,337	150,970,431
<i>LCFF Phase-In Entitlement</i>		152,843,775	163,925,922	176,254,639
7/8. Minimum Proportionality Percentage* <i>[5] / [6] LCAP Section 3, Part B</i>		11.19%	17.09%	15.48%
8. MPP at Target Supplemental and Concentration Spending Level* <i>[1] / (Adjusted Base Grant) LCFF Funding before TIIG & Transportation Add-ons (from Calculator tab) Adjusted Base Grant (LCFF Funding before TIIG & Transport. Add-ons less [1])</i>		43.21%	40.17%	37.19%
		150,928,407	162,010,554	174,339,271
		105,387,270	115,581,263	127,079,459

*percentage by which services for unduplicated students must be increased or improved over services provided for all students in the LCAP year
If Step 3a <=0, then calculate the minimum proportionality percentage at Estimated Supplemental & Concentration Grant Funding, step 5
**Regulations only require an LEA to demonstrate how it is meeting the proportionality percentage in the LCAP year, not across all three year:

SUMMARY SUPPLEMENTAL & CONCENTRATION GRANT & MPP

	2014-15	2015-16	2016-17
Current year estimated supplemental and concentration grant funding in the LCAP year	\$ 15,185,196	\$ 23,641,217	\$ 23,368,840
Current year Minimum Proportionality Percentage (MPP)	11.19%	17.09%	15.48%

**HEMET UNIFIED SCHOOL DISTRICT
2014-15 First Interim**

2014-15 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN	
		Actual		Actual		Actual		Actual		Projected		Projected		Projected	
A. BEGINNING CASH		6,863,452.14		29,733,933.57		21,944,021.49		27,251,017.74		21,127,121.76		17,492,932.25		25,753,951.25	
B. RECEIPTS:															
LCFF															
State Aid 8011	8011	5,518,217.00	4.99%	5,518,217.00	4.99%	9,932,790.00	8.97%	9,956,197.00	8.99%	9,961,799.00	9.00%	9,961,799.00	9.00%	9,961,799.00	9.00%
Prop 30/EPA	8012	0.00		0.00		5,866,456.00		0.00		0.00		5,849,502.00		0.00	
Property Tax	8020-8089	0.00	0.00%	1,070,225.89	5.55%	1,075,131.35	5.57%	569,976.39	2.95%	86,736.00	0.45%	6,402,136.00	33.19%	3,655,742.00	18.95%
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Other RL	8091-8099	0.00	0.00%	0.00	0.00%	(19,640.00)	0.97%	(148,674.00)	7.32%	(46,882.00)	2.31%	(46,882.00)	2.31%	(1,546,882.00)	76.21%
Federal Revenues	8100-8299	0.00	0.00%	1,618,126.14	10.25%	1,541,440.14	9.76%	206,101.49	1.31%	235,948.00	1.49%	2,378,839.00	15.07%	211,709.00	1.34%
Other State Revenues	8300-8599	0.00	0.00%	2,726.00	0.03%	1,984,483.30	20.74%	(207,060.48)	-2.16%	2,707,031.00	28.29%	14,928.00	0.16%	765,071.00	7.99%
Other Local Revenues	8600-8799	57,891.43	0.41%	752,785.26	5.28%	1,582,389.20	11.10%	230,610.18	1.62%	897,199.00	6.29%	982,969.00	6.89%	2,329,425.00	16.34%
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	27,034.00	3.75%	24,183.00	3.35%	27,121.00	3.76%	0.00	0.00%	47,038.00	6.52%
TOTAL RECEIPTS		5,576,108.43		8,962,080.29		21,990,083.99		10,631,333.58		13,868,952.00		25,543,291.00		15,423,902.00	
C. DISBURSEMENTS															
Certificated Salaries	1000-1999	864,705.33	0.93%	8,111,508.00	8.74%	8,331,461.26	8.98%	8,511,491.79	9.17%	9,105,679.00	9.81%	8,867,559.00	9.56%	8,797,382.00	9.48%
Classified Salaries	2000-2999	1,633,686.43	4.92%	2,853,307.51	8.60%	3,007,012.51	9.06%	2,776,792.83	8.37%	2,985,287.00	9.00%	2,760,987.00	8.32%	2,642,899.00	7.96%
Employee Benefits	3000-3999	1,614,376.81	4.31%	3,344,771.08	8.92%	3,433,328.23	9.16%	4,250,633.51	11.34%	3,238,489.00	8.64%	3,156,532.00	8.42%	3,117,600.00	8.31%
Books & Supplies	4000-4999	199,158.73	1.60%	1,158,197.41	9.33%	1,473,233.43	11.86%	771,127.82	6.21%	1,004,443.00	8.09%	586,005.00	4.72%	866,615.00	6.98%
Services & Operating Expenses	5000-5999	3,497,439.61	15.60%	1,255,643.48	5.60%	1,505,972.28	6.72%	126,943.75	0.57%	1,498,036.00	6.68%	848,195.00	3.78%	2,221,182.00	9.90%
Capital Outlays	6000-6999	0.00	0.00%	53,016.35	2.01%	121,853.88	4.62%	119,918.87	4.55%	51,254.00	1.94%	62,113.00	2.35%	545,813.00	20.69%
Other Outgo	7100-7299/7400-7499	171,390.16	3.72%	247,788.97	5.39%	1,838,135.38	39.95%	185,022.88	4.02%	218,667.00	4.75%	645,969.00	14.04%	167,557.00	3.64%
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00	0.00%	(191,993.34)	27.48%	0.00	0.00%	(19,560.00)	2.80%	0.00	0.00%
Transfers Out/Other Uses	7610-7699	100,000.00	13.93%	0.00	0.00%	0.00	0.00%	2,011,747.52	280.29%	106,018.00	14.77%	0.00	0.00%	(1,500,000.00)	-208.99%
TOTAL DISBURSEMENTS		8,080,757.07		17,024,232.80		19,710,996.97		18,561,685.63		18,207,873.00		16,907,800.00		16,859,048.00	
D. TAX ANTICIPATION NOTES															
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
Jul 2014 TRANS	9640	6,675,000.00		-		-		-		-		-		(6,675,000.00)	
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00	
TRANS TOTAL		6,675,000.00		-		-		-		-		-		(6,675,000.00)	
E. INTERFUND LOANS	9311/9611	(300,000.00)		(350,000.00)		(1,850,000.00)		450,000.00		-		(350,000.00)		600,000.00	
F. PRIOR YEAR TRANSACTIONS															
Revenue Limit Deferred Payments		33,959,531.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Accounts Receivable		2,658,268.79	31.85%	1,046,570.16	12.54%	1,950,645.88	23.37%	1,296,449.21	15.53%	834,592.00	10.00%	0.00	0.00%	41,730.00	0.50%
Due From Other Funds		250,000.00	12.00%	0.00	0.00%	3,883,597.84	186.39%	(0.01)	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		52,829.04	19.43%	69,548.15	25.58%	(115,347.64)	-42.42%	47,156.66	17.34%	(2,719.00)	-1.00%	(24,472.00)	-9.00%	21,073.00	7.75%
Accounts Payable		17,919,192.17	79.90%	493,877.88	2.20%	128,140.65	0.57%	(32,850.21)	-0.15%	115,133.00	0.51%	0.00	0.00%	14,392.00	0.06%
Deferred Revenue		0.00		0.00		0.00		0.00		12,008.51		0.00		0.00	
Due To Other Funds		1,306.59	0.18%	0.00	0.00%	712,846.20	97.10%	20,000.00	2.72%	0.00	0.00%	0.00	0.00%	0.00	0.00%
TOTAL PRIOR YEAR TRANSACTIONS		19,000,130.07		622,240.43		4,877,909.23		1,356,456.07		704,731.49		(24,472.00)		48,411.00	
G. NET INCOME (B - C + D + E + F)		22,870,481.43		(7,789,912.08)		5,306,996.25		(6,123,895.98)		(3,634,189.51)		8,261,019.00		(7,461,735.00)	
ENDING CASH (A + G)		29,733,933.57		21,944,021.49		27,251,017.74		21,127,121.76		17,492,932.25		25,753,951.25		18,292,216.25	
		29,733,933.57		21,944,021.49		27,251,017.74		21,127,121.76		17,492,932.25		25,753,951.25		18,292,216.25	

**HEMET UNIFIED SCHOOL DISTRICT
2014-15 First Interim**

2014-15 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		18,292,216.25		9,190,461.25		9,966,069.25		3,188,777.25		1,639,173.25		6,542,710.87		6,863,452.14
B. RECEIPTS:														
LCFF														
State Aid 8011	8011	9,961,799.00	9.00%	9,961,799.00	9.00%	9,961,799.00	9.00%	9,961,799.00	9.00%	7,124,221.00	6.44%	2,904,418.00	2.62%	110,686,653.00
Prop 30/EPA	8012	0.00		5,849,502.00		0.00		0.00		5,832,546.00		0.00		23,398,006.00
Property Tax	8020-8089	0.00	0.00%	50,400.00	0.26%	2,113,251.00	10.96%	3,365,565.00	17.45%	899,693.37	4.66%	0.00	0.00%	19,288,857.00
PY State Aid	8019	(293,280.00)	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(293,280.00)
Other RL	8091-8099	(42,909.00)	2.11%	(42,909.00)	2.11%	(42,909.00)	2.11%	(42,909.00)	2.11%	(46,882.00)	2.31%	(2,263.00)	0.11%	(2,029,741.00)
Federal Revenues	8100-8299	135,325.00	0.86%	981,472.00	6.22%	2,223,097.00	14.08%	1,352,713.00	8.57%	633,861.00	4.02%	4,267,136.23	27.03%	15,785,768.00
Other State Revenues	8300-8599	0.00	0.00%	636,351.00	6.65%	1,248,440.00	13.04%	19,177.00	0.20%	928,733.00	9.70%	1,470,550.18	15.37%	9,570,430.00
Other Local Revenues	8600-8799	940,666.00	6.60%	1,517,820.00	10.64%	579,472.00	4.06%	476,754.00	3.34%	1,504,673.00	10.55%	2,407,153.93	16.88%	14,259,808.00
Transfers In/Other Sources	8910-8979	23,653.00	3.28%	447,980.00	62.11%	28,223.00	3.91%	24,311.00	3.37%	0.00	0.00%	71,740.00	9.95%	721,283.00
TOTAL RECEIPTS		10,725,254.00		19,402,415.00		16,111,373.00		15,157,410.00		16,876,845.37		11,118,735.34		191,387,784.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	8,308,837.00	8.95%	8,180,220.00	8.82%	12,809,807.00	13.81%	9,139,978.00	9.85%	1,485,715.00	1.60%	272,911.62	0.29%	92,787,255.00
Classified Salaries	2000-2999	3,009,463.00	9.07%	3,141,961.00	9.47%	2,982,098.00	8.99%	2,991,202.00	9.01%	2,022,193.00	6.09%	378,718.72	1.14%	33,185,608.00
Employee Benefits	3000-3999	3,138,576.00	8.37%	3,150,420.00	8.40%	3,924,371.00	10.47%	3,062,600.00	8.17%	1,926,583.00	5.14%	139,223.37	0.37%	37,497,504.00
Books & Supplies	4000-4999	1,104,821.00	8.90%	1,095,634.00	8.82%	1,421,530.00	11.45%	1,245,641.00	10.03%	1,010,989.00	8.14%	479,258.61	3.86%	12,416,654.00
Services & Operating Expenses	5000-5999	1,364,785.00	6.09%	2,036,339.00	9.08%	2,634,256.00	11.75%	1,991,936.00	8.88%	2,775,437.00	12.38%	668,893.88	2.98%	22,425,059.00
Capital Outlays	6000-6999	68,224.00	2.59%	496,617.00	18.83%	145,518.00	5.52%	11,575.00	0.44%	647,492.60	24.55%	314,529.30	11.92%	2,637,925.00
Other Outgo	7100-7299/7400-7499	225,889.00	4.91%	0.00	0.00%	318,972.00	6.93%	0.00	0.00%	(91.39)	0.00%	581,932.00	12.65%	4,601,232.00
Indirect Costs	7300-7399	0.00	0.00%	(234,854.00)	33.62%	(70,554.00)	10.10%	(110,721.00)	15.85%	(46,454.00)	6.65%	(24,417.66)	3.50%	(698,554.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	(17.52)	0.00%	717,748.00
TOTAL DISBURSEMENTS		17,220,595.00		17,866,337.00		24,165,998.00		18,332,211.00		9,821,864.21		2,811,032.32		205,570,431.00
D. TAX ANTICIPATION NOTES														
2013-14 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2014 TRANS	9640	-		-		-		-		-		-		0.00
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
TRANS TOTAL		-		-		-		-		-		-		-
E. INTERFUND LOANS	9311/9611	(2,000,000.00)		-		2,000,000.00		1,900,000.00		(1,600,000.00)	100.00%	1,700,000.00		200,000.00
F. PRIOR YEAR TRANSACTIONS														
Revenue Limit Deferred Payments		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	33,959,531.00
Accounts Receivable		0.00	0.00%	41,730.00	0.50%	0.00	0.00%	433,988.00	5.20%	41,950.65	0.50%	0.00	0.00%	8,345,924.69
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	4,133,597.83
Stores		18,354.00	6.75%	(32,629.00)	-12.00%	46,904.00	17.25%	67,976.00	25.00%	66,617.00	24.50%	56,609.00	20.82%	271,899.21
Accounts Payable		624,768.00	2.79%	769,571.00	3.43%	769,571.00	3.43%	776,767.00	3.46%	660,011.19	2.94%	187,882.00	0.84%	22,426,455.68
Deferred Revenue		0.00		0.00		0.00		0.00		0.00		0.00		12,008.51
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	734,152.79
TOTAL PRIOR YEAR TRANSACTIONS		(606,414.00)		(760,470.00)		(722,667.00)		(274,803.00)		(551,443.54)		(131,273.00)		23,538,335.75
G. NET INCOME (B - C + D+ E + F)		(9,101,755.00)		775,608.00		(6,777,292.00)		(1,549,604.00)		4,903,537.62		9,876,430.02		9,555,688.75
ENDING CASH (A +G)		9,190,461.25		9,966,069.25		3,188,777.25		1,639,173.25		6,542,710.87		16,419,140.89		16,419,140.89
11/14/2014		9,190,461.25	-	9,966,069.25	-	3,188,777.25	-	1,639,173.25	-	6,542,710.87	-	16,419,140.89	-	16,419,140.89

**HEMET UNIFIED SCHOOL DISTRICT
2014-15 Adopted Budget**

2015-16 General Fund Cash Flow

		JULY		AUG		SEPT		OCT		NOV		DEC		JAN			
		Projected		Projected		Projected		Projected		Projected		Projected		Projected			
A. BEGINNING CASH		6,542,710.87		8,238,186.87		2,356,762.87		6,734,059.87		5,523,174.87		1,786,779.87		9,943,535.87			
B. RECEIPTS:																	
Revenue Limit																	
State Aid 8011	8011	6,090,972.00	4.20%	6,090,972.00	4.20%	16,805,601.00	11.58%	10,963,750.00	7.55%	10,963,750.00	7.55%	16,805,601.00	11.58%	10,963,750.00	7.55%		
Property Tax	8020-8089	0.00	0.00%	1,070,028.00	5.55%	1,074,737.00	5.57%	569,828.00	2.95%	87,504.00	0.45%	6,402,136.00	33.19%	3,607,129.00	18.70%		
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%		
Other RL	8091-8099	(45,797.00)	2.96%	(45,797.00)	2.96%	(45,852.00)	2.96%	(45,797.00)	2.96%	(45,797.00)	2.96%	(1,045,852.00)	67.48%	(45,797.00)	2.96%		
Federal Revenues	8100-8299	0.00	0.00%	1,360,559.00	8.93%	1,330,817.00	8.74%	835,758.00	5.49%	397,915.00	2.61%	2,278,864.00	14.96%	214,560.00	1.41%		
Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	1,887,168.00	23.27%	5,275.00	0.07%	1,323,967.00	16.33%	19,904.00	0.25%	742,476.00	9.16%		
Other Local Revenues	8600-8799	26,975.00	0.19%	753,674.00	5.30%	1,492,359.00	10.49%	233,874.00	1.64%	881,471.00	6.19%	978,340.00	6.87%	2,327,687.00	16.35%		
Transfers In/Other Sources	8910-8979	150,000.00	24.65%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	137,520.00	22.60%		
TOTAL RECEIPTS		6,222,150.00		9,229,436.00		22,544,830.00		12,562,688.00		13,608,810.00		25,438,993.00		17,947,325.00			
C. DISBURSEMENTS																	
Certificated Salaries	1000-1999	853,546.00	0.90%	8,597,002.00	9.09%	9,060,552.00	9.58%	9,139,662.00	9.67%	9,240,039.00	9.77%	8,838,278.00	9.35%	8,961,559.00	9.48%		
Classified Salaries	2000-2999	1,653,288.00	4.93%	2,883,668.00	8.60%	3,040,089.00	9.07%	2,805,748.00	8.37%	3,015,737.00	8.99%	2,789,152.00	8.32%	2,669,859.00	7.96%		
Employee Benefits	3000-3999	3,353,264.00	8.57%	3,384,948.00	8.65%	3,564,834.00	9.11%	3,452,108.00	8.82%	3,394,063.00	8.67%	3,283,087.00	8.39%	3,260,423.00	8.33%		
Books & Supplies	4000-4999	153,182.00	1.61%	997,903.00	10.48%	1,133,726.00	11.90%	597,628.00	6.27%	770,628.00	8.09%	449,611.00	4.72%	664,923.00	6.98%		
Services & Operating Expenses	5000-5999	3,422,550.00	15.56%	1,223,137.00	5.56%	1,478,650.00	6.72%	119,228.00	0.54%	1,469,950.00	6.68%	832,160.00	4.72%	2,179,253.00	9.91%		
Capital Outlays	6000-6999	0.00	0.00%	16,239.00	2.00%	37,351.00	4.60%	36,945.00	4.55%	15,833.00	1.95%	19,081.00	2.35%	168,078.00	20.70%		
Other Outgo	7100-7299/7400-7499	151,145.00	4.24%	220,494.00	6.19%	1,360,303.00	38.17%	163,592.00	4.59%	193,821.00	5.44%	572,572.00	16.07%	142,254.00	3.99%		
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(7,188.00)	1.15%	(140,313.00)	22.45%	0.00	0.00%	0.00	0.00%	(160,313.00)	25.65%		
Transfers Out/Other Uses	7610-7699	625,000.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%		
TOTAL DISBURSEMENTS		10,211,975.00		17,323,391.00		19,668,317.00		16,174,598.00		18,100,071.00		16,783,941.00		17,886,036.00			
D. TAX ANTICIPATION NOTES																	
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		-	0.00		
Jul 2015 TRANS	9640	-		-		-		-		-		-		-	0.00		
2015-16 Mid Yr TRANS	9640	-		-		-		-		-		-		-	0.00		
TRANS TOTAL		-		-		-		-		-		-		0.00			
E. INTERFUND LOANS		9311/9611		600,000.00		(150,000.00)		1,000,000.00		100,000.00		150,000.00		(750,000.00)		600,000.00	
F. PRIOR YEAR TRANSACTIONS																	
Revenue Limit Deferred Payments		2,904,418.00	100.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Accounts Receivable		4,694,973.00	42.50%	2,430,339.00	22.00%	591,014.00	5.35%	2,391,674.00	21.65%	607,585.00	5.50%	276,175.00	2.50%	0.00	0.00%	0.00	0.00%
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%
Stores		29,910.00	11.00%	51,662.00	19.00%	8,157.00	3.00%	(62,538.00)	-23.00%	(2,719.00)	-1.00%	(24,471.00)	-9.00%	21,073.00	7.75%		
Accounts Payable		2,544,000.00	90.50%	119,470.00	4.25%	98,387.00	3.50%	28,111.00	1.00%	0.00	0.00%	0.00	0.00%	14,055.00	0.50%		
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%		
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%		
TOTAL PRIOR YEAR TRANSACTIONS		5,085,301.00		2,362,531.00		500,784.00		2,301,025.00		604,866.00		251,704.00		7,018.00			
G. NET INCOME (B - C + D+ E + F)		1,695,476.00		(5,881,424.00)		4,377,297.00		(1,210,885.00)		(3,736,395.00)		8,156,756.00		668,307.00			
ENDING CASH (A +G)		8,238,186.87		2,356,762.87		6,734,059.87		5,523,174.87		1,786,779.87		9,943,535.87		10,611,842.87			

**HEMET UNIFIED SCHOOL DISTRICT
2014-15 Adopted Budget**

2015-16 General Fund Cash Flow

		FEB Projected		MARCH Projected		APRIL Projected		MAY Projected		JUNE Projected		ACCRUALS Projected		TOTAL Projected
A. BEGINNING CASH		10,611,842.87		3,276,916.87		4,265,160.87		1,476,268.87		1,676,469.87		13,108,308.87		6,542,710.87
B. RECEIPTS:														
Revenue Limit														
State Aid 8011	8011	10,963,750.00	7.55%	16,805,601.00	11.58%	10,963,750.00	7.55%	10,963,750.00	7.55%	16,805,601.00	11.58%	0.00	0.00%	145,186,848.00
Property Tax	8020-8089	0.00	0.00%	50,400.00	0.26%	2,113,251.00	10.96%	3,365,565.00	17.45%	948,279.00	4.92%	0.00	0.00%	19,288,857.00
PY State Aid	8019	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Other RL	8091-8099	(45,797.00)	2.96%	(45,852.00)	2.96%	(45,797.00)	2.96%	(45,797.00)	2.96%	(45,852.00)	2.96%	1.00	0.00%	(1,549,783.00)
Federal Revenues	8100-8299	248,521.00	1.63%	925,269.00	6.07%	2,209,391.00	14.51%	1,444,863.00	9.49%	381,547.00	2.50%	3,603,612.00	23.66%	15,231,676.00
Other State Revenues	8300-8599	0.00	0.00%	636,351.00	7.85%	1,221,518.00	15.07%	526,565.00	6.49%	370,572.00	4.57%	1,374,440.00	16.95%	8,108,236.00
Other Local Revenues	8600-8799	936,417.00	6.58%	1,511,892.00	10.62%	575,854.00	4.05%	461,536.00	3.24%	1,518,923.00	10.67%	2,533,444.00	17.80%	14,232,446.00
Transfers In/Other Sources	8910-8979	0.00	0.00%	0.00	0.00%	114,600.00	18.84%	0.00	0.00%	183,360.00	30.14%	22,920.00	3.77%	608,400.00
TOTAL RECEIPTS		12,102,891.00		19,883,661.00		17,152,567.00		16,716,482.00		20,162,430.00		7,534,417.00		201,106,680.00
C. DISBURSEMENTS														
Certificated Salaries	1000-1999	9,282,666.00	9.82%	9,231,498.00	9.77%	9,706,745.00	10.27%	9,653,327.00	10.21%	1,714,352.00	1.81%	250,398.00	0.26%	94,529,624.00
Classified Salaries	2000-2999	3,040,159.00	9.07%	3,173,992.00	9.47%	3,012,505.00	8.99%	3,021,702.00	9.01%	2,042,870.00	6.09%	378,729.00	1.13%	33,527,498.00
Employee Benefits	3000-3999	3,324,661.00	8.50%	3,298,412.00	8.43%	3,263,209.00	8.34%	3,331,762.00	8.51%	2,107,277.00	5.38%	116,402.00	0.30%	39,134,450.00
Books & Supplies	4000-4999	847,705.00	8.90%	840,663.00	8.82%	1,090,701.00	11.45%	955,653.00	10.03%	775,708.00	8.14%	248,485.00	2.61%	9,526,516.00
Services & Operating Expenses	5000-5999	1,338,935.00	6.09%	1,997,806.00	9.08%	2,584,513.00	11.75%	1,954,286.00	8.88%	1,267,492.00	5.76%	2,132,044.00	9.69%	22,000,004.00
Capital Outlays	6000-6999	21,111.00	2.60%	153,057.00	18.85%	44,659.00	5.50%	97,437.00	12.00%	199,340.00	24.55%	2,842.00	0.35%	811,973.00
Other Outgo	7100-7299/7400-7499	200,934.00	5.64%	117,360.00	3.29%	199,156.00	5.59%	117,360.00	3.29%	117,358.00	3.29%	7,000.00	0.20%	3,563,349.00
Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	(63,125.00)	10.10%	(99,063.00)	15.85%	(27,188.00)	4.35%	(127,810.00)	20.45%	(625,000.00)
Transfers Out/Other Uses	7610-7699	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	625,000.00
TOTAL DISBURSEMENTS		18,056,171.00		18,812,788.00		19,838,363.00		19,032,464.00		8,197,209.00		3,008,090.00		203,093,414.00
D. TAX ANTICIPATION NOTES														
2014-15 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
Jul 2015 TRANS	9640	-		-		-		-		-		-		0.00
2015-16 Mid Yr TRANS	9640	-		-		-		-		-		-		0.00
TRANS TOTAL		-		-		-		-		-		-		-
E. INTERFUND LOANS	9311/9611	(1,400,000.00)		(50,000.00)		(150,000.00)		2,400,000.00		(600,000.00)	100.00%	(50,000.00)		1,700,000.00
F. PRIOR YEAR TRANSACTIONS														
Revenue Limit Deferred Payments		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	2,904,418.00
Accounts Receivable		0.00	0.00%	0.00	0.00%	0.00	0.00%	55,235.00	0.50%	0.00	0.00%	0.00	0.00%	11,046,995.00
Due From Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Stores		18,354.00	6.75%	(32,629.00)	-12.00%	46,904.00	17.25%	67,976.00	25.00%	66,617.00	24.50%	83,609.00	30.75%	271,905.00
Accounts Payable		0.00	0.00%	0.00	0.00%	0.00	0.00%	7,028.00	0.25%	(1.00)	0.00%	0.00	0.00%	2,811,050.00
Deferred Revenue		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
Due To Other Funds		0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00	0.00%	0.00
TOTAL PRIOR YEAR TRANSACTIONS		18,354.00		(32,629.00)		46,904.00		116,183.00		66,618.00		83,609.00		11,412,268.00
G. NET INCOME (B - C + D+ E + F)		(7,334,926.00)		988,244.00		(2,788,892.00)		200,201.00		11,431,839.00		4,559,936.00		11,125,534.00
ENDING CASH (A + G)		3,276,916.87		4,265,160.87		1,476,268.87		1,676,469.87		13,108,308.87		17,668,244.87		17,668,244.87



First Interim State SACS Forms

For the Period Ending October 31, 2014

Business Services

December 9, 2014

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ATTACHMENT B-2

District Name: Hemet USD Contact Name: Pam Buckhout Date: 12/9/14

GENERAL FUND

- The district has sufficient cash in the General Fund and does **NOT** anticipate needing to borrow funds internally or externally from July 2014 to December 2015.
- The district does NOT have sufficient cash in the General Fund and will do an **internal temporary loan**, as indicated below. *(Please indicate the amounts, the fund(s) that will loan monies to the General Fund, and the anticipated loan date).*

Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____
 Amount: _____ Fund: _____ Loan Date: _____

- The district does NOT have sufficient cash in the General Fund and will issue a **TRAN**. *(Please indicate the TRAns amount, type (mid, cross, regular), and the anticipated funding date).*

Amount: \$6,750,000 Type: Reg Anticipated Funding Date: 07/03/2014
 Amount: _____ Type: _____ Anticipated Funding Date: _____
 Amount: _____ Type: _____ Anticipated Funding Date: _____
 Amount: _____ Type: _____ Anticipated Funding Date: _____

- The district does NOT have sufficient cash and is interested in borrowing funds from the County Board of Supervisors or the Riverside County Office of Education (**may not be a viable solution, recommend alternative cash options explored first**).

Amount: _____ Anticipated Funding Date: _____

- The district does NOT have sufficient cash and has applied for a state deferral exemption.
- Other Options – please describe below.

OTHER FUNDS

- The district does NOT have sufficient cash in the Child Development Fund and will do an internal temporary loan in the amount of \$ 250,000 from the General Fund.
- The district does NOT have sufficient cash in the Enterprise Fund and will do an internal temporary loan in the amount of \$ 2,500,000 from the General Fund.

ATTACHMENT B-2

- ✓ Tax and Revenue Anticipation Notes (TRANs): TRANs are short term debt instruments used to finance cash flow deficits in anticipation of receiving taxes and other revenues. Although TRANs are more readily available than some of the other options listed, they may be time consuming, and in recent years, a more expensive means of financing cash flows. Depending on the period issued, a TRANs is classified as a “mid-year,” if a district issues sometime after the beginning of the fiscal year, or as a “cross-year,” if one crosses fiscal years. Districts repay TRANs with revenues attributable to the same fiscal year. Therefore, districts repay a cross-year TRANs with revenues deferred from one fiscal year to the next. Districts may issue a TRANs on a stand-alone basis, or in a pool, or grouping of several school districts. **Our office recommends districts evaluate both alternatives to determine the most cost-effective approach prior to pursuing this option.** Finally, once received, please be sure to include the TRANs and its set-asides or repayments in the district’s cash flow projections.

- ✓ Internal Temporary Borrowing: California Education Code (EC) Section 42603 authorizes school districts to temporarily transfer monies from one fund or account to another for the purpose of short-term borrowing. Districts are to repay transferred amounts either in the same fiscal year, or if the transfer takes place within the final 120 calendar days of the fiscal year, in the subsequent fiscal year. Please be sure to include the temporary loans and repayments in the district’s cash flow projections, even if reinstating in the next fiscal year. Certain temporary loans, such as those from the Capital Facilities Funds (Fund 25), require the repayment of interest earned (Government Code Sections 66006 and 66013). In addition, our office strongly advises districts to consult with legal counsel prior to using *Cafeteria Special Revenue Fund (Fund 13)* and *Building Fund (Fund 21)* for temporary interfund borrowing purposes to remedy cash shortfalls.

- ✓ Riverside County Office of Education: EC Sections 42621 and 42622 authorize the county superintendent of schools to issue temporary cash loans to districts with insufficient funds to meet current operating expenses. Please note this option, subject to the county board of education’s approval, is limited by RCOE’s cash balance. Please contact our office as soon as possible if the district anticipates making such a request.

- ✓ County Board of Supervisors: EC Section 42620 and Article 16, Section 6, of the California Constitution authorize the county board of supervisors to loan funds to school districts. As with RCOE temporary loans, this option is limited by the county’s cash balance. Additionally, our office’s understanding is this option may not be feasible at this time. Therefore, please contact our office immediately if the district anticipates needing this option.

Hemet Unified School District
2014-15 First Interim Multi-Year Projections
Unrestricted General Fund

DESCRIPTION	Audited Actuals 2012-13	Percent of Change %	Unaudited Actuals 2013-14	Percent of Change %	First Interim Budget 2014-15	Percent of Change %	Projected Budget 2015-16	Percent of Change %	Projected Budget 2016-17	Percent of Change %
COLA Actual/Projection %	3.24%		1.57%		0.860%		2.12%		2.30%	
ADA Actual/Projection (Number) <i>(excluding County and Charter)</i>	19,899.81	-2.32%	19,824.49	-3.49%	19,692.80	-0.66%	19,775.90	0.42%	19,808.00	0.16%
REVENUES										
RevLimit/LCFF	\$103,485,700	0.26%	\$132,074,030	-3.09%	\$151,050,495	14.37%	\$162,925,922	7.86%	\$175,004,639	7.41%
FEDERAL	\$848,730	20.21%	\$59,687	-43.73%		-100.00%	\$500,000	#DIV/0!	\$500,000	0.00%
STATE	\$14,084,015	-10.57%	\$3,478,780	-9.89%	\$4,781,394	37.44%	\$3,391,300	-29.07%	\$3,391,300	0.00%
LOCAL	\$5,520,960	22.50%	\$3,971,561	33.83%	\$2,237,362	-43.67%	\$2,170,000	-3.01%	\$2,176,200	0.29%
CONTRIBUTIONS	(\$13,232,618)	35.35%	(\$21,130,145)	34.61%	(\$23,043,460)	9.05%	(\$25,042,802)	8.68%	(\$25,453,416)	1.64%
REVENUE TOTALS	\$110,706,787	-2.82%	\$118,453,913	-6.35%	\$135,025,791	13.99%	\$143,944,420	6.61%	\$155,618,723	8.11%
EXPENDITURES										
Certificated Salaries	\$60,268,247	-10.27%	\$63,540,048	2.32%	\$74,188,831	16.76%	\$75,847,719	2.24%	\$77,283,196	1.89%
Classified Salaries	\$14,281,032	-4.61%	\$18,856,911	4.84%	\$21,497,820	14.00%	\$22,234,823	3.43%	\$22,537,171	1.36%
Benefits	\$23,273,632	3.54%	\$23,929,154	18.33%	\$27,842,599	16.35%	\$29,264,252	5.11%	\$31,628,503	8.08%
Books & Supplies	\$2,361,660	-8.69%	\$3,750,018	-1.62%	\$7,072,023	88.59%	\$5,607,385	-20.71%	\$7,357,385	31.21%
Contracts & Services	\$12,094,156	-4.01%	\$10,522,880	-7.88%	\$14,321,215	36.10%	\$13,809,425	-3.57%	\$14,597,520	5.71%
Capital Outlay	\$309,911	370.06%	\$1,089,045	21.45%	\$2,051,973	88.42%	\$651,973	-68.23%	\$1,401,973	115.04%
Other Outgo	\$1,973	-79.78%	\$646,608	-95.36%	\$594,883	-8.00%	\$7,000	-98.82%	\$7,000	0.00%
Support Costs	(\$2,460,915)	-35.12%	(\$2,060,180)	8.27%	(\$1,991,240)	-3.35%	(\$2,235,782)	12.28%	(\$2,085,782)	-6.71%
Total Expenditures	\$110,129,696	-5.26%	\$120,274,484	4.15%	\$145,578,104	21.04%	\$145,186,795	-0.27%	\$152,726,966	5.19%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$775,643	39.40%	\$1,125,635	7.82%	\$419,757	-62.71%	\$150,000	-64.27%	\$400,000	166.67%
Transfers Out & Other Uses	\$1,506,174	-82.64%	\$4,387,145	22.45%	\$717,748	-83.64%	\$625,000	-12.92%	\$650,000	4.00%
Total Sources & Uses	(\$730,531)	-100.17%	(\$3,261,510)	43.06%	(\$297,991)	-90.86%	(\$475,000)	59.40%	(\$250,000)	-47.37%
NET INCREASE (DECREASE) IN FUND BALANCE	(\$153,440)	(\$1)	(\$5,082,081)	\$0	(\$10,850,304)	113.50%	(\$1,717,375)	-84.17%	\$2,641,757	-253.83%
FUND BALANCE, RESERVES										
Beginning Balance	\$31,128,332	71.88%	\$30,974,892	97.92%	\$25,892,811	-16.41%	\$15,042,507	-41.90%	\$13,325,132	-11.42%
Ending Balance	\$30,974,892	97.92%	\$25,892,811	11.88%	\$15,042,507	-41.90%	\$13,325,132	-11.42%	\$15,966,889	19.83%
Reserve Amounts:										
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$276,360		\$271,906		\$271,906		\$271,906		\$271,906	
Designated for Economic Uncert.	\$8,810,000		\$9,110,000		\$10,355,000		\$10,155,000		\$10,550,000	
Prepaid Expenditures	\$0		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$0		\$0		\$0		\$0		\$0	
Assignments	\$5,723,722		\$16,485,905		\$0		0		\$0	
Commitments/LCFF Gap Funding	\$16,139,810		\$0		\$4,390,601		\$2,873,226		\$5,119,983	
Unappropriated	\$0		\$0		\$0		\$0		\$0	
Total EFB	\$30,974,892		\$25,892,811		\$15,042,507		\$13,325,132		\$15,966,889	

Hemet Unified School District
2014-15 First Interim Multi-Year Projections
Restricted General Fund

DESCRIPTION	Audited Actuals 2012-13	Percent of Change over PY	Unaudited Actuals 2013-14	Percent of Change over PY	First Interim Budget 2014-15	Percent of Change over PY	Projected Budget 2015-16	Percent of Change over PY	Projected Budget 2016-17	Percent of Change over PY
REVENUES										
REVENUE LIMIT	\$5,643,202	10.12%	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
FEDERAL	\$15,480,799	-18.13%	\$15,383,186	-0.63%	\$15,785,768	2.62%	\$14,731,676	-6.68%	\$14,731,676	0.00%
STATE	\$8,986,518	4.37%	\$9,134,514	1.65%	\$4,789,036	-47.57%	\$4,716,936	-1.51%	\$4,716,936	0.00%
LOCAL	\$20,718,343	-2.26%	\$11,036,330	-46.73%	\$12,022,446	8.94%	\$12,062,446	0.33%	\$12,087,446	0.21%
CONTRIBUTIONS	\$13,232,618	13.18%	\$21,130,144	59.68%	\$23,043,460	9.05%	\$25,042,802	8.68%	\$25,453,416	1.64%
REVENUE TOTALS	\$64,061,480	-2.24%	\$56,684,174	-11.52%	\$55,640,710	-1.84%	\$56,553,860	1.64%	\$56,989,474	0.77%
EXPENDITURES										
Certificated Salaries	\$16,658,555	-9.86%	\$18,082,006	8.54%	\$18,598,424	2.86%	\$18,681,905	0.45%	\$18,915,430	1.25%
Classified Salaries	\$17,074,876	3.42%	\$11,789,375	-30.95%	\$11,687,788	-0.86%	\$11,292,675	-3.38%	\$11,419,155	1.12%
Benefits	\$10,605,641	-5.80%	\$8,855,863	-16.50%	\$9,654,905	9.02%	\$9,870,198	2.23%	\$10,516,905	6.55%
Books & Supplies	\$6,265,663	8.00%	\$5,357,685	-14.49%	\$5,344,631	-0.24%	\$3,919,131	-26.67%	\$3,519,131	-10.21%
Contracts & Services	\$5,354,912	-15.17%	\$7,582,077	41.59%	\$8,103,844	6.88%	\$8,190,579	1.07%	\$8,122,485	-0.83%
Capital Outlay	\$527,148	-77.85%	\$178,566	-66.13%	\$585,952	228.14%	\$160,000	-72.69%	\$60,000	-62.50%
Other Outgo	\$4,857,342	5.59%	\$4,232,117	-12.87%	\$4,006,349	-5.33%	\$3,556,349	-11.23%	\$3,556,349	0.00%
Support Costs	\$1,977,166	27.31%	\$1,440,680	-27.13%	\$1,292,686	-10.27%	\$1,610,782	24.61%	\$1,460,782	-9.31%
Total Expenditures	\$63,321,303	-5.34%	\$57,518,369	-9.16%	\$59,274,579	3.05%	\$57,281,619	-3.36%	\$57,570,237	0.50%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$788,093	-36.77%	\$377,143	-52.14%	\$301,526	-20.05%	\$458,400	52.03%	\$505,000	10.17%
Transfers Out & Other Uses	\$870,000	#DIV/0!	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!	\$0	#DIV/0!
Total Sources & Uses	\$ (81,907)	-106.57%	\$ 377,143	-560.45%	\$ 301,526	-20.05%	\$ 458,400	52.03%	\$ 505,000	10.17%
NET INCREASE (DECREASE) IN FUND BALANCE	\$658,270	-658.35%	(\$457,052)	-169.43%	(\$3,332,343)	629.09%	(\$269,359)	-91.92%	(\$75,763)	-71.87%
FUND BALANCE, RESERVES										
Beginning Balance	\$4,333,372	-2.65%	\$4,991,642	15.19%	\$4,534,590	-9.16%	\$1,202,247	-73.49%	\$932,888	-22.40%
Ending Balance	\$4,991,642	15.19%	\$4,534,590	-9.16%	\$1,202,247	-73.49%	\$932,888	-22.40%	\$857,125	-8.12%
Reserve Amounts:										
Revolving Cash	\$0		\$0		\$0		\$0		\$0	
Designated for Economic Uncert.	\$0		\$0		\$0		\$0		\$0	
Prepaid Expenditures	\$0		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$1,931		\$0		\$0		\$0		\$0	
LEA - Medical	\$560,755		\$0		\$43,257		\$0		\$0	
Restricted Lottery	\$1,073,693		\$530,775		\$176,263		\$150,000		\$150,000	
Spec Ed Low Incidence Equip	\$145,016		\$147,343		\$172,927		\$150,000		\$150,000	
Spec Ed Mental Health	\$1,203,496		\$1,411,494		\$767,851		\$632,888		\$557,125	
Common Core	\$0		\$2,444,978		\$41,949		\$0		\$0	
Unappropriated	\$0		\$0		\$0		\$0		\$0	
Total FFB	\$4,991,642		\$4,534,590		\$1,202,247		\$932,888		\$857,125	

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Hemet Unified School District
2014-15 First Interim Multi-Year Projections
Combined General Fund

DESCRIPTION	Audited Actuals 2012-13	Percent of Change over PY	Unaudited Actuals 2013-14	Percent of Change over PY	First Interim Budget 2014-15	Percent of Change over PY	Projected Budget 2015-16	Percent of Change over PY	Projected Budget 2016-17	Percent of Change over PY
COLA Actual/Projection %	3.24%		1.57%		0.86%		2.12%		2.30%	
ADA Actual/Projection (Number) (excluding County and Charter)	19,900	-2.11%	19,824	-0.38%	19,693	-0.66%	19,776	0.42%	19,808	0.16%
REVENUES										
REVENUE LIMIT/LCFF	\$109,128,902	-0.99%	\$132,074,030	21.03%	\$151,050,495	14.37%	\$162,925,922	7.86%	\$175,004,639	7.41%
FEDERAL	\$16,329,529	-20.67%	\$15,442,873	-5.43%	\$15,785,768	2.22%	\$15,231,676	-3.51%	\$15,231,676	0.00%
STATE	\$23,070,533	5.92%	\$12,613,294	-45.33%	\$9,570,430	-24.12%	\$8,108,236	-15.28%	\$8,108,236	0.00%
LOCAL	\$26,239,303	3.05%	\$15,007,891	-42.80%	\$14,259,808	-4.98%	\$14,232,446	-0.19%	\$14,263,646	0.22%
CONTRIBUTIONS	\$0	#DIV/0!	(\$1)	#DIV/0!	\$0	-100.00%	\$0	#DIV/0!	\$0	#DIV/0!
REVENUE TOTALS	\$174,768,267	-1.84%	\$175,138,087	0.21%	\$190,666,501	8.87%	\$200,498,280	5.16%	\$212,608,197	6.04%
EXPENDITURES										
Certificated Salaries	\$76,926,802	-1.27%	\$81,622,054	6.10%	\$92,787,255	13.68%	\$94,529,624	1.88%	\$96,198,626	1.77%
Classified Salaries	\$31,355,908	2.71%	\$30,646,286	-2.26%	\$33,185,608	8.29%	\$33,527,498	1.03%	\$33,956,326	1.28%
Benefits	\$33,879,273	-0.36%	\$32,785,017	-3.23%	\$37,497,504	14.37%	\$39,134,450	4.37%	\$42,145,408	7.69%
Books & Supplies	\$8,627,323	6.73%	\$9,107,703	5.57%	\$12,416,654	36.33%	\$9,526,516	-23.28%	\$10,876,516	14.17%
Contracts & Services	\$17,449,068	-4.87%	\$18,104,957	3.76%	\$22,425,059	23.86%	\$22,000,004	-1.90%	\$22,720,005	3.27%
Capital Outlay	\$837,059	-69.84%	\$1,267,611	51.44%	\$2,637,925	108.10%	\$811,973	-69.22%	\$1,461,973	80.05%
Other Outgo	\$4,859,315	5.48%	\$4,878,725	0.40%	\$4,601,232	-5.69%	\$3,563,349	-22.56%	\$3,563,349	0.00%
Support Costs	(\$483,749)	0.16%	(\$619,500)	28.06%	(\$698,554)	12.76%	(\$625,000)	-10.53%	(\$625,000)	0.00%
Total Expenditures	\$173,450,999	-1.32%	\$177,792,853	2.50%	\$204,852,683	15.22%	\$202,468,414	-1.16%	\$210,297,203	3.87%
OTHER SOURCES & USES										
Transfers In & Other Sources	\$1,563,736	22.79%	\$1,502,778	-3.90%	\$721,283	-52.00%	\$608,400	-15.65%	\$905,000	48.75%
Transfers Out & Other Uses	\$2,376,174	984.25%	\$4,387,145	84.63%	\$717,748	-83.64%	\$625,000	-12.92%	\$650,000	4.00%
Total Sources & Uses	(\$812,438)	-100.46%	(\$2,884,367)	255.03%	\$3,535	-100.12%	(\$16,600)	-569.59%	\$255,000	-1636.14%
NET INCREASE (DECREASE) IN FUND BALANCE										
	\$504,830	-84.82%	(\$5,539,133)	-1197.23%	(\$14,182,647)	156.04%	(\$1,986,734)	-85.99%	\$2,565,994	-229.16%
FUND BALANCE, RESERVES										
Beginning Balance	\$35,461,704	10.35%	\$35,966,534	1.42%	\$30,427,401	-15.40%	\$16,244,754	-46.61%	\$14,258,020	-12.23%
Ending Balance	\$35,966,534	1.42%	\$30,427,401	-15.40%	\$16,244,754	-46.61%	\$14,258,020	-12.23%	\$16,824,014	18.00%
Reserve Amounts:										
Revolving Cash	\$25,000		\$25,000		\$25,000		\$25,000		\$25,000	
Stores	\$276,360		\$271,906		\$271,906		\$271,906		\$271,906	
Designated for Economic Uncert.	\$8,810,000		\$9,110,000		\$10,355,000		\$10,155,000		\$10,550,000	
Prepaid Expenditures	\$0		\$0		\$0		\$0		\$0	
Legally Restricted Balances	\$4,991,642		\$4,534,590		\$1,202,247		\$932,888		\$857,125	
Designated - Unrestricted Carry Over	\$5,723,722		\$16,485,905		\$0		\$0		\$0	
Designated - Restricted Resources	\$16,284,826		\$147,343		\$0		\$0		\$0	
LCFF Gap Reserve					\$4,390,601		\$2,873,226		\$5,119,983	
Unappropriated	\$0		\$0		\$0		\$0		\$0	
Total EFB	\$36,111,550		\$30,574,744		\$16,244,754		\$14,258,020		\$16,824,014	
% of Reserve (9789)	-1084.39%		-315.84%		5.04%		5.00%		5.00%	

Multi-Year Financial Projection Assumptions
2014-15 First Interim

Combined General Fund

Attachment G

	7100-7299									Total	LCHF	Federal	State	Local	Other	Total
	1XXX	2XXX	3XXX	4XXX	5XXX	6XXX	7400-7499	7300-7399	7610-7629	Exp Change	80XX	81XX-82XX	83XX-85XX	86XX-87XX	89XX	Rev Change
2014-15 Adopted Budget	\$93,634,726	\$33,931,333	\$37,837,807	\$11,472,499	22,686,276	550,189	4,019,232	(698,554)	2,198,227	205,631,735	152,350,511	14,213,652	7,912,931	14,104,578	347,552	188,929,224
2014-15 First Interim Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP/ADA Adj										-	493,264					493,264
LCFF Tx to Fund 14									(1,500,000)	(1,500,000)	(1,500,000)					(1,500,000)
Step & Column										-						-
Negotiations										-						-
Adj to LCAP budgets	(482,000)	172,000		(478,000)	(173,000)	461,000				(500,000)						-
Growth/Position Restoration										-						-
Positions Filled late, vacant, hired at	(365,471)	(917,725)	(340,303)							(1,623,499)						-
Capital Equipment Lease						419,575				419,575					419,757	419,757
Carry Over/One-Time Rev/Exp				1,422,155	481,783	1,207,161	12,000		19,521	3,142,620	(293,280)	1,572,116	1,657,499	155,230	(46,026)	3,045,539
County Community Day					(570,000)		570,000			-						-
2014-15 TOTALS	92,787,255	33,185,608	37,497,504	12,416,654	22,425,059	2,637,925	4,601,232	(698,554)	717,748	205,570,431	151,050,495	15,785,768	9,570,430	14,259,808	721,283	191,387,784
2015-16 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	11,261,575					11,261,575
LCFF Tx to Fund 14											500,000					-
Step & Column	974,369	345,885	226,858							1,547,112						-
Negotiations										-						-
STRS/PERS			1,988,276							1,988,276						-
LCAP & Lower Class Size	917,000		255,949	(1,500,000)	(625,000)		(500,000)			(1,452,051)					150,000	150,000
Costs Tx from F06		(457,025)	(190,000)							(647,025)						-
Costs Tx to F03		457,025	190,000							647,025						-
Growth				35,362	275,290		-			310,652	(179,428)			40,000	156,874	17,446
Carry Over/One-Time Rev/Exp	(149,000)	(3,995)	(834,137)	(1,975,500)	(525,345)	(1,825,952)	(537,883)	73,554	(92,748)	(5,871,006)	293,280	(554,092)	(1,462,194)	(67,362)	(419,757)	(2,210,125)
Increase Routine Maint to 3%				550,000	450,000					1,000,000						-
2015-16 TOTALS	94,529,624	33,527,498	39,134,450	9,526,516	22,000,004	811,973	3,563,349	(625,000)	625,000	203,093,414	162,925,922	15,231,676	8,108,236	14,232,446	608,400	201,106,680
2016-17 Adjustments										-						-
<i>List separately:</i>										-						-
LCFF COLA/GAP										-	12,088,060					12,088,060
Def Maint Tx to F14									25,000	25,000						-
Hemet EI Start Up	125,000	80,000	74,520	250,000	150,000					679,520					400,000	400,000
Step & Column	992,002	348,828	231,135							1,571,965						-
Negotiations										-						-
STRS/PERS			2,543,106							2,543,106						-
LCAP & Lower Class Size	552,000		166,280	1,500,000	500,000	750,000				3,468,280						-
Growth					220,001					220,001	(9,343)			31,200		21,857
Carry Over/One-Time Rev/Exp			(4,083)	(400,000)	(150,000)	(100,000)				(654,083)					46,600	46,600
2016-17 TOTALS	96,198,626	33,956,326	42,145,408	10,876,516	22,720,005	1,461,973	3,563,349	(625,000)	650,000	210,947,203	175,004,639	15,231,676	8,108,236	14,263,646	1,055,000	213,663,197

**SUMMARY OF ASSUMPTIONS
2014-15 through 2016-17**

Hemet USD		2014-15 First Interim		
	2014-15	2015-16	2016-17	
Number of Instructional Days	180	180	180	
Budget Solutions				
Total Needed	\$ -	\$ 2,645,000.00	\$ -	
Total Approved/Finalized	\$ -	\$ -	\$ -	
Projected Enrollment				
District K-12 (include NPS & Community Day)	20,830	20,864	20,814	
Charter School (Fund 09 and Direct)	597	618	637	
Projected P-2 ADA (District Only)				
K-3	6,203.70	6,213.80	6,223.90	
4-6	4,375.90	4,383.00	4,390.10	
7-8	2,807.50	2,820.10	2,824.70	
9-12	6,305.70	6,359.00	6,369.30	
Ungraded	0.00	0.00		
Total P-2 ADA (district only)	19,692.80	19,775.90	19,808.00	
County Supplement P-2 ADA	53.00	2.00	2.00	
Charter School P-2 ADA	574.12	707.43	615.64	
Projected LCFF ADA (District Only)				
K-3	6,102.16	6,213.80	6,223.90	
4-6	4,384.98	4,383.00	4,390.10	
7-8	2,874.26	2,820.10	2,824.70	
9-12	6,389.40	6,359.00	6,369.30	
Ungraded				
Total LCFF ADA (district only)	19,750.80	19,775.90	19,808.00	
County Supplement LCFF ADA	53.00	2.00	2.00	
Total Expenditures Budgeted for County Supplement	520,000.00	20,000.00	20,000.00	
Charter School LCFF ADA	574.09	597.19	616.54	
Socioeconomic Factor				
GAP Funding Percentage	81.09%	81.06%	80.85%	
GAP Funding Reserved in Ending Fund Balance	29.56%	20.68%	25.48%	
CalSTRS Percentage Increase in Employee Benefits	2,587,362	2,723,226	5,304,889	
CalSTRS Percentage Increase in Ending Fund Balance	0.63%	1.85%	1.85%	
	0.35%	0.83%	2.40%	
One Percent Salary Change (Include Management)				
Certificated (Salaries & Fixed Charges) *	\$ 992,200	\$ 1,003,300	\$ 1,013,855	
Classified (Salaries & Fixed Charges)	\$ 404,250	\$ 409,305	\$ 414,420	
Step/Column Increase (Include Management)				
Certificated (Salaries & Fixed Charges)	\$ 953,849	\$ 1,142,244	\$ 1,163,052	
Classified (Salaries & Fixed Charges)	\$ 392,033	\$ 404,868	\$ 408,913	
Staffing Change from Prior Year (Include New Schools Opening)				
Number of Teachers (Increase/Decrease)		13	8	
Certificated (Salaries only)	\$ -	\$ 840,000	\$ 520,000	
Classified (Salaries only)	\$ -	\$ -	\$ 80,000	
Management (Salaries only)	\$ -	\$ -	\$ 125,000	
Negotiated/Projected Salaries and Benefits Changes (Increase/Decrease)				
Certificated Salaries	\$ 3,500,000	\$ -	\$ -	
Classified Salaries	\$ -	\$ -	\$ -	
Health/Welfare Benefits	\$ 1,500,000	\$ -	\$ -	
Number of New Schools Opening/Other		\$ 1	\$ 1	
Cost of Operations for New Schools (Objects 4XXX-6XXX)	\$ -	\$ 150,000	\$ 400,000	

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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: Dec 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: Pam Buckhout

Telephone: 951-765-5122

Title: Director, Financial Services

E-mail: pbuckhou@hemetusd.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?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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	152,350,511.00	152,350,511.00	39,338,896.63	151,050,495.00	(1,300,016.00)	-0.9%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	3,319,959.00	3,319,959.00	5,273.52	4,781,394.00	1,461,435.00	44.0%
4) Other Local Revenue		8600-8799	2,231,370.00	2,237,362.00	842,567.67	2,237,362.00	0.00	0.0%
5) TOTAL, REVENUES			157,901,840.00	157,907,832.00	40,186,737.82	158,069,251.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,878,831.00	75,490,580.00	20,703,389.73	74,188,831.00	1,301,749.00	1.7%
2) Classified Salaries		2000-2999	21,877,976.00	21,327,820.00	6,902,781.88	21,497,820.00	(170,000.00)	-0.8%
3) Employee Benefits		3000-3999	28,328,559.00	27,887,599.00	9,716,565.15	27,842,599.00	45,000.00	0.2%
4) Books and Supplies		4000-4999	7,557,231.00	7,661,680.00	1,551,086.42	7,072,023.00	589,657.00	7.7%
5) Services and Other Operating Expenditures		5000-5999	15,542,234.00	14,772,979.00	4,718,034.98	14,321,215.00	451,764.00	3.1%
6) Capital Outlay		6000-6999	370,888.00	953,376.00	247,372.78	2,051,973.00	(1,098,597.00)	-115.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	12,883.00	489,883.00	23,726.75	594,883.00	(105,000.00)	-21.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,931,593.00)	(1,991,547.00)	(475,128.23)	(1,991,240.00)	(307.00)	0.0%
9) TOTAL, EXPENDITURES			146,637,009.00	146,592,370.00	43,387,829.46	145,578,104.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			11,264,831.00	11,315,462.00	(3,201,091.64)	12,491,147.00		
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	2,198,227.00	2,217,748.00	2,111,747.52	717,748.00	1,500,000.00	67.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	419,757.00	419,757.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(23,043,460.00)	(23,043,460.00)	0.00	(23,043,460.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(25,241,687.00)	(25,261,208.00)	(2,111,747.52)	(23,341,451.00)		

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)			(13,976,856.00)	(13,945,746.00)	(5,312,839.16)	(10,850,304.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,216,809.00	25,892,811.25		25,892,811.25	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)			26,216,809.00	25,892,811.25		25,892,811.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,216,809.00	25,892,811.25		25,892,811.25		
2) Ending Balance, June 30 (E + F1e)			12,239,953.00	11,947,065.25		15,042,507.25		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	255,000.00	255,000.00		271,905.84		
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		4,390,601.41		
LCFF Gap Contingency Reserve	0000	9760				4,347,656.76		
LCGG Gap Funding Contingency Rese	1100	9760				42,944.65		
d) Assigned								
Other Assignments		9780	1,678,453.00	1,385,565.25		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,281,500.00	10,281,500.00		10,355,000.00		
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	114,469,727.00	114,469,727.00	30,925,421.00	110,686,653.00	(3,783,074.00)	-3.3%
Education Protection Account State Aid - Current Year		8012	19,179,219.00	19,179,219.00	5,866,456.00	23,398,006.00	4,218,787.00	22.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(293,280.00)	(293,280.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	347,820.00	347,820.00	0.00	347,820.00	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	20,417,887.00	20,417,887.00	0.00	20,417,887.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,125,379.00	1,125,379.00	1,074,688.38	1,125,379.00	0.00	0.0%
Prior Years' Taxes		8043	1,535,925.00	1,535,925.00	1,499,875.24	1,535,925.00	0.00	0.0%
Supplemental Taxes		8044	365,221.00	365,221.00	140,770.01	365,221.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,123,818.00)	(6,123,818.00)	0.00	(6,123,818.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,620,443.00	1,620,443.00	0.00	1,620,443.00	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			152,937,803.00	152,937,803.00	39,507,210.63	153,080,236.00	142,433.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	(1,500,000.00)	(1,500,000.00)	New
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	(587,292.00)	(587,292.00)	(168,314.00)	(529,741.00)	57,551.00	-9.8%
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			152,350,511.00	152,350,511.00	39,338,896.63	151,050,495.00	(1,300,016.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	733,379.00	733,379.00	0.00	2,059,414.00	1,326,035.00	180.8%
Lottery - Unrestricted and Instructional Materials		8560	2,561,580.00	2,561,580.00	0.00	2,696,980.00	135,400.00	5.3%
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	25,000.00	25,000.00	5,273.52	25,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			3,319,959.00	3,319,959.00	5,273.52	4,781,394.00	1,461,435.00	44.0%

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	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	265,000.00	265,000.00	90,975.69	265,000.00	0.00	0.0%
Interest		8660	140,200.00	140,200.00	3,143.64	140,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	245,000.00	245,000.00	12,263.87	245,000.00	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	70,000.00	70,000.00	47,379.75	70,000.00	0.00	0.0%
Interagency Services		8677	365,000.00	365,000.00	193,804.72	365,000.00	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	1,146,170.00	1,152,162.00	495,000.00	1,152,162.00	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						
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			2,231,370.00	2,237,362.00	842,567.67	2,237,362.00	0.00	0.0%
TOTAL, REVENUES			157,901,840.00	157,907,832.00	40,186,737.82	158,069,251.00	161,419.00	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)
Certificated Teachers' Salaries		1100	63,826,106.00	64,073,516.00	17,175,718.49	62,711,767.00	1,361,749.00	2.1%
Certificated Pupil Support Salaries		1200	3,108,403.00	2,978,641.00	890,899.33	2,978,641.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,747,348.00	8,015,585.00	2,533,632.31	8,015,585.00	0.00	0.0%
Other Certificated Salaries		1900	196,974.00	422,838.00	103,139.60	482,838.00	(60,000.00)	-14.2%
TOTAL, CERTIFICATED SALARIES			74,878,831.00	75,490,580.00	20,703,389.73	74,188,831.00	1,301,749.00	1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	858,609.00	846,893.00	183,553.18	846,893.00	0.00	0.0%
Classified Support Salaries		2200	7,208,111.00	7,209,771.00	2,572,666.29	7,379,771.00	(170,000.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	3,479,409.00	3,687,829.00	1,219,261.93	3,687,829.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	7,858,243.00	7,267,985.00	2,268,636.94	7,267,985.00	0.00	0.0%
Other Classified Salaries		2900	2,473,604.00	2,315,342.00	658,663.54	2,315,342.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,877,976.00	21,327,820.00	6,902,781.88	21,497,820.00	(170,000.00)	-0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,080,816.00	6,636,283.00	1,811,110.45	6,636,283.00	0.00	0.0%
PERS		3201-3202	3,581,345.00	3,601,413.00	1,140,867.01	3,601,413.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,680,473.00	2,672,848.00	767,338.61	2,672,848.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,227,689.00	11,229,089.00	3,919,323.78	11,229,089.00	0.00	0.0%
Unemployment Insurance		3501-3502	48,387.00	48,170.00	13,792.63	48,170.00	0.00	0.0%
Workers' Compensation		3601-3602	1,838,382.00	1,829,461.00	523,486.62	1,829,461.00	0.00	0.0%
OPEB, Allocated		3701-3702	196,780.00	195,660.00	39,372.72	150,660.00	45,000.00	23.0%
OPEB, Active Employees		3751-3752	247,359.00	247,347.00	74,085.90	247,347.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,427,328.00	1,427,328.00	1,427,187.43	1,427,328.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			28,328,559.00	27,887,599.00	9,716,565.15	27,842,599.00	45,000.00	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	60,912.00	74,751.24	60,912.00	0.00	0.0%
Books and Other Reference Materials		4200	43,898.00	50,174.00	7,144.42	50,174.00	0.00	0.0%
Materials and Supplies		4300	5,004,290.00	5,168,233.00	1,208,552.56	4,578,576.00	589,657.00	11.4%
Noncapitalized Equipment		4400	2,509,043.00	2,382,361.00	260,638.20	2,382,361.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,557,231.00	7,661,680.00	1,551,086.42	7,072,023.00	589,657.00	7.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	25,368.00	0.00	25,368.00	0.00	0.0%
Travel and Conferences		5200	349,828.00	394,882.00	160,836.89	394,882.00	0.00	0.0%
Dues and Memberships		5300	42,155.00	58,065.00	50,110.50	58,065.00	0.00	0.0%
Insurance		5400-5450	785,600.00	785,600.00	808,378.29	785,600.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,449,661.00	4,457,411.00	1,378,353.00	4,457,411.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,305,679.00	1,351,130.00	346,217.70	1,351,130.00	0.00	0.0%
Transfers of Direct Costs		5710	(483,771.00)	(558,959.00)	(28,753.17)	(558,959.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(818,156.00)	(810,487.00)	(24,097.04)	(810,487.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	8,622,475.00	7,831,100.00	1,783,330.73	7,379,336.00	451,764.00	5.8%
Communications		5900	1,288,763.00	1,238,869.00	243,658.08	1,238,869.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,542,234.00	14,772,979.00	4,718,034.98	14,321,215.00	451,764.00	3.1%

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	16,648.00	6,777.00	0.00	6,777.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	63,540.00	602,668.00	75,872.38	1,174,203.00	(571,535.00)	-94.8%
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	290,700.00	343,931.00	171,500.40	870,993.00	(527,062.00)	-153.2%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			370,888.00	953,376.00	247,372.78	2,051,973.00	(1,098,597.00)	-115.2%
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	7,000.00	7,000.00	0.00	7,000.00	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	477,000.00	0.00	582,000.00	(105,000.00)	-22.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	471.00	471.00	579.82	471.00	0.00	0.0%
Other Debt Service - Principal		7439	5,412.00	5,412.00	23,146.93	5,412.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			12,883.00	489,883.00	23,726.75	594,883.00	(105,000.00)	-21.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,233,039.00)	(1,292,993.00)	(283,134.89)	(1,292,686.00)	(307.00)	0.0%
Transfers of Indirect Costs - Interfund		7350	(698,554.00)	(698,554.00)	(191,993.34)	(698,554.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,931,593.00)	(1,991,547.00)	(475,128.23)	(1,991,240.00)	(307.00)	0.0%
TOTAL, EXPENDITURES			146,637,009.00	146,592,370.00	43,387,829.46	145,578,104.00	1,014,266.00	0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	121,527.00	121,527.00	121,527.00	121,527.00	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	19,521.00	19,520.52	19,521.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,076,700.00	2,076,700.00	1,970,700.00	576,700.00	1,500,000.00	72.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,198,227.00	2,217,748.00	2,111,747.52	717,748.00	1,500,000.00	67.6%
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	419,757.00	419,757.00	New
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	419,757.00	419,757.00	New
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	(23,043,460.00)	(23,043,460.00)	0.00	(23,043,460.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(23,043,460.00)	(23,043,460.00)	0.00	(23,043,460.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(25,241,687.00)	(25,261,208.00)	(2,111,747.52)	(23,341,451.00)	1,919,757.00	-7.6%

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	14,213,652.00	15,753,666.00	3,365,667.77	15,785,768.00	32,102.00	0.2%
3) Other State Revenue		8300-8599	4,592,972.00	4,612,876.00	1,774,875.30	4,789,036.00	176,160.00	3.8%
4) Other Local Revenue		8600-8799	11,873,208.00	11,873,208.00	1,781,108.40	12,022,446.00	149,238.00	1.3%
5) TOTAL, REVENUES			30,679,832.00	32,239,750.00	6,921,651.47	32,597,250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,755,895.00	18,495,685.00	5,115,776.65	18,598,424.00	(102,739.00)	-0.6%
2) Classified Salaries		2000-2999	12,053,357.00	11,687,788.00	3,368,017.40	11,687,788.00	0.00	0.0%
3) Employee Benefits		3000-3999	9,509,248.00	9,626,062.00	2,926,544.48	9,654,905.00	(28,843.00)	-0.3%
4) Books and Supplies		4000-4999	3,915,268.00	5,343,333.00	2,050,630.97	5,344,631.00	(1,298.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,144,042.00	7,996,891.00	1,667,964.14	8,103,844.00	(106,953.00)	-1.3%
6) Capital Outlay		6000-6999	179,301.00	528,352.00	47,416.32	585,952.00	(57,600.00)	-10.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,006,349.00	4,006,349.00	2,418,610.64	4,006,349.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,233,039.00	1,292,993.00	283,134.89	1,292,686.00	307.00	0.0%
9) TOTAL, EXPENDITURES			56,796,499.00	58,977,453.00	17,878,095.49	59,274,579.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,116,667.00)	(26,737,703.00)	(10,956,444.02)	(26,677,329.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	347,552.00	347,552.00	51,217.00	301,526.00	(46,026.00)	-13.2%
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	23,043,460.00	23,043,460.00	0.00	23,043,460.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			23,391,012.00	23,391,012.00	51,217.00	23,344,986.00		

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)			(2,725,655.00)	(3,346,691.00)	(10,905,227.02)	(3,332,343.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,549,442.00	4,534,590.27		4,534,590.27	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)			4,549,442.00	4,534,590.27		4,534,590.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,549,442.00	4,534,590.27		4,534,590.27		
2) Ending Balance, June 30 (E + F1e)			1,823,787.00	1,187,899.27		1,202,247.27		
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			1,823,787.00	1,187,899.27		1,202,247.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	4,258,742.00	4,257,126.00	0.00	4,257,126.00	0.00	0.0%
Special Education Discretionary Grants		8182	214,605.00	214,605.00	0.00	214,605.00	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	1,036,190.00	1,194,638.00	116,396.76	1,194,638.00	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	5,863,115.00	6,839,442.00	2,282,905.00	6,839,442.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	688,050.00	1,060,796.00	298,786.00	1,060,796.00	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)
NCLB: Title III, Immigration Education Program	4201	8290	18,011.00	18,011.00	0.00	12,009.00	(6,002.00)	-33.3%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	324,774.00	324,774.00	74,947.92	324,774.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	59,487.00	59,487.00	206,250.00	59,487.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	197,741.00	231,850.00	77,657.28	231,850.00	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	1,552,937.00	1,552,937.00	308,724.81	1,591,041.00	38,104.00	2.5%
TOTAL, FEDERAL REVENUE			14,213,652.00	15,753,666.00	3,365,667.77	15,785,768.00	32,102.00	0.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	609,900.00	609,900.00	0.00	772,100.00	162,200.00	26.6%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	2,545,402.00	2,545,402.00	1,654,511.30	2,545,402.00	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	194,778.00	194,778.00	79,833.00	194,778.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	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	1,242,892.00	1,262,796.00	40,531.00	1,276,756.00	13,960.00	1.1%
TOTAL, OTHER STATE REVENUE			4,592,972.00	4,612,876.00	1,774,875.30	4,789,036.00	176,160.00	3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	2,650,000.00	2,650,000.00	0.00	2,650,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	25,000.00	25,000.00	0.00	25,000.00	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	10,000.00	10,000.00	10,065.40	10,000.00	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	9,188,208.00	9,188,208.00	1,771,043.00	9,337,446.00	149,238.00	1.6%
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			11,873,208.00	11,873,208.00	1,781,108.40	12,022,446.00	149,238.00	1.3%
TOTAL, REVENUES			30,679,832.00	32,239,750.00	6,921,651.47	32,597,250.00	357,500.00	1.1%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	13,755,745.00	13,709,463.00	3,887,124.41	13,830,463.00	(121,000.00)	-0.9%
Certificated Pupil Support Salaries		1200	3,580,981.00	3,397,617.00	825,555.99	3,379,356.00	18,261.00	0.5%
Certificated Supervisors' and Administrators' Salaries		1300	951,098.00	968,878.00	278,292.19	968,878.00	0.00	0.0%
Other Certificated Salaries		1900	468,071.00	419,727.00	124,804.06	419,727.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			18,755,895.00	18,495,685.00	5,115,776.65	18,598,424.00	(102,739.00)	-0.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,410,939.00	6,427,556.00	1,724,047.06	6,427,556.00	0.00	0.0%
Classified Support Salaries		2200	3,442,168.00	3,151,276.00	1,015,020.34	3,151,276.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	248,109.00	220,545.00	74,439.53	220,545.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	704,178.00	694,414.00	218,091.80	694,414.00	0.00	0.0%
Other Classified Salaries		2900	1,247,963.00	1,193,997.00	336,418.67	1,193,997.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			12,053,357.00	11,687,788.00	3,368,017.40	11,687,788.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,717,468.00	1,683,236.00	427,604.48	1,692,771.00	(9,535.00)	-0.6%
PERS		3201-3202	2,080,697.00	2,113,730.00	597,854.40	2,113,730.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,211,279.00	1,189,996.00	319,804.00	1,191,792.00	(1,796.00)	-0.2%
Health and Welfare Benefits		3401-3402	3,725,631.00	3,882,670.00	1,371,069.78	3,897,670.00	(15,000.00)	-0.4%
Unemployment Insurance		3501-3502	15,412.00	15,487.00	4,244.45	15,550.00	(63.00)	-0.4%
Workers' Compensation		3601-3602	585,377.00	582,202.00	161,050.70	584,502.00	(2,300.00)	-0.4%
OPEB, Allocated		3701-3702	57,306.00	52,475.00	10,119.61	52,624.00	(149.00)	-0.3%
OPEB, Active Employees		3751-3752	116,078.00	106,266.00	34,797.06	106,266.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,509,248.00	9,626,062.00	2,926,544.48	9,654,905.00	(28,843.00)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	616,000.00	966,916.00	936,680.30	1,129,116.00	(162,200.00)	-16.8%
Books and Other Reference Materials		4200	79,303.00	64,046.00	15,657.76	64,046.00	0.00	0.0%
Materials and Supplies		4300	2,891,206.00	3,967,212.00	852,946.87	3,816,134.00	151,078.00	3.8%
Noncapitalized Equipment		4400	328,759.00	345,159.00	245,346.04	335,335.00	9,824.00	2.8%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,915,268.00	5,343,333.00	2,050,630.97	5,344,631.00	(1,298.00)	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,266,000.00	1,266,000.00	316,203.00	1,266,000.00	0.00	0.0%
Travel and Conferences		5200	199,526.00	214,211.00	52,301.75	214,211.00	0.00	0.0%
Dues and Memberships		5300	100.00	1,195.00	870.00	1,195.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,000.00	36,270.00	11,879.15	36,270.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	539,546.00	581,966.00	192,522.17	581,966.00	0.00	0.0%
Transfers of Direct Costs		5710	483,771.00	558,959.00	28,753.17	558,959.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10,000.00	10,224.00	1,176.00	10,224.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,584,121.00	5,302,735.00	1,055,255.22	5,409,688.00	(106,953.00)	-2.0%
Communications		5900	20,978.00	25,331.00	9,003.68	25,331.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,144,042.00	7,996,891.00	1,667,964.14	8,103,844.00	(106,953.00)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	5,395.00	5,395.00	5,395.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	333,754.00	42,021.32	333,754.00	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	179,301.00	175,000.00	0.00	232,600.00	(57,600.00)	-32.9%
Equipment Replacement		6500	0.00	14,203.00	0.00	14,203.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			179,301.00	528,352.00	47,416.32	585,952.00	(57,600.00)	-10.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	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	1,599,677.00	1,599,677.00	949,396.78	1,599,677.00	0.00	0.0%
Other Debt Service - Principal		7439	2,406,672.00	2,406,672.00	1,469,213.86	2,406,672.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,006,349.00	4,006,349.00	2,418,610.64	4,006,349.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,233,039.00	1,292,993.00	283,134.89	1,292,686.00	307.00	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			1,233,039.00	1,292,993.00	283,134.89	1,292,686.00	307.00	0.0%
TOTAL, EXPENDITURES			56,796,499.00	58,977,453.00	17,878,095.49	59,274,579.00	(297,126.00)	-0.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	347,552.00	347,552.00	51,217.00	301,526.00	(46,026.00)	-13.2%
(a) TOTAL, INTERFUND TRANSFERS IN			347,552.00	347,552.00	51,217.00	301,526.00	(46,026.00)	-13.2%
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	23,043,460.00	23,043,460.00	0.00	23,043,460.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			23,043,460.00	23,043,460.00	0.00	23,043,460.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			23,391,012.00	23,391,012.00	51,217.00	23,344,986.00	46,026.00	-0.2%

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	152,350,511.00	152,350,511.00	39,338,896.63	151,050,495.00	(1,300,016.00)	-0.9%
2) Federal Revenue		8100-8299	14,213,652.00	15,753,666.00	3,365,667.77	15,785,768.00	32,102.00	0.2%
3) Other State Revenue		8300-8599	7,912,931.00	7,932,835.00	1,780,148.82	9,570,430.00	1,637,595.00	20.6%
4) Other Local Revenue		8600-8799	14,104,578.00	14,110,570.00	2,623,676.07	14,259,808.00	149,238.00	1.1%
5) TOTAL, REVENUES			188,581,672.00	190,147,582.00	47,108,389.29	190,666,501.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	93,634,726.00	93,986,265.00	25,819,166.38	92,787,255.00	1,199,010.00	1.3%
2) Classified Salaries		2000-2999	33,931,333.00	33,015,608.00	10,270,799.28	33,185,608.00	(170,000.00)	-0.5%
3) Employee Benefits		3000-3999	37,837,807.00	37,513,661.00	12,643,109.63	37,497,504.00	16,157.00	0.0%
4) Books and Supplies		4000-4999	11,472,499.00	13,005,013.00	3,601,717.39	12,416,654.00	588,359.00	4.5%
5) Services and Other Operating Expenditures		5000-5999	22,686,276.00	22,769,870.00	6,385,999.12	22,425,059.00	344,811.00	1.5%
6) Capital Outlay		6000-6999	550,189.00	1,481,728.00	294,789.10	2,637,925.00	(1,156,197.00)	-78.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,019,232.00	4,496,232.00	2,442,337.39	4,601,232.00	(105,000.00)	-2.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(698,554.00)	(698,554.00)	(191,993.34)	(698,554.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			203,433,508.00	205,569,823.00	61,265,924.95	204,852,683.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(14,851,836.00)	(15,422,241.00)	(14,157,535.66)	(14,186,182.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	347,552.00	347,552.00	51,217.00	301,526.00	(46,026.00)	-13.2%
b) Transfers Out		7600-7629	2,198,227.00	2,217,748.00	2,111,747.52	717,748.00	1,500,000.00	67.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	419,757.00	419,757.00	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,850,675.00)	(1,870,196.00)	(2,060,530.52)	3,535.00		

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)			(16,702,511.00)	(17,292,437.00)	(16,218,066.18)	(14,182,647.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	30,766,251.00	30,427,401.52		30,427,401.52	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)			30,766,251.00	30,427,401.52		30,427,401.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			30,766,251.00	30,427,401.52		30,427,401.52		
2) Ending Balance, June 30 (E + F1e)			14,063,740.00	13,134,964.52		16,244,754.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	255,000.00	255,000.00		271,905.84		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,823,787.00	1,187,899.27		1,202,247.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		4,390,601.41		
LCFF Gap Contingency Reserve	0000	9760				4,347,656.76		
LCGG Gap Funding Contingency Rese	1100	9760				42,944.65		
d) Assigned								
Other Assignments		9780	1,678,453.00	1,385,565.25		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,281,500.00	10,281,500.00		10,355,000.00		
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	114,469,727.00	114,469,727.00	30,925,421.00	110,686,653.00	(3,783,074.00)	-3.3%
Education Protection Account State Aid - Current Year		8012	19,179,219.00	19,179,219.00	5,866,456.00	23,398,006.00	4,218,787.00	22.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	(293,280.00)	(293,280.00)	New
Tax Relief Subventions								
Homeowners' Exemptions		8021	347,820.00	347,820.00	0.00	347,820.00	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	20,417,887.00	20,417,887.00	0.00	20,417,887.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,125,379.00	1,125,379.00	1,074,688.38	1,125,379.00	0.00	0.0%
Prior Years' Taxes		8043	1,535,925.00	1,535,925.00	1,499,875.24	1,535,925.00	0.00	0.0%
Supplemental Taxes		8044	365,221.00	365,221.00	140,770.01	365,221.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(6,123,818.00)	(6,123,818.00)	0.00	(6,123,818.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,620,443.00	1,620,443.00	0.00	1,620,443.00	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			152,937,803.00	152,937,803.00	39,507,210.63	153,080,236.00	142,433.00	0.1%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	(1,500,000.00)	(1,500,000.00)	New
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	(587,292.00)	(587,292.00)	(168,314.00)	(529,741.00)	57,551.00	-9.8%
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			152,350,511.00	152,350,511.00	39,338,896.63	151,050,495.00	(1,300,016.00)	-0.9%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,258,742.00	4,257,126.00	0.00	4,257,126.00	0.00	0.0%
Special Education Discretionary Grants		8182	214,605.00	214,605.00	0.00	214,605.00	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	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	1,036,190.00	1,194,638.00	116,396.76	1,194,638.00	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	5,863,115.00	6,839,442.00	2,282,905.00	6,839,442.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	688,050.00	1,060,796.00	298,786.00	1,060,796.00	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)
NCLB: Title III, Immigration Education Program	4201	8290	18,011.00	18,011.00	0.00	12,009.00	(6,002.00)	-33.3%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	324,774.00	324,774.00	74,947.92	324,774.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	59,487.00	59,487.00	206,250.00	59,487.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	197,741.00	231,850.00	77,657.28	231,850.00	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	1,552,937.00	1,552,937.00	308,724.81	1,591,041.00	38,104.00	2.5%
TOTAL, FEDERAL REVENUE			14,213,652.00	15,753,666.00	3,365,667.77	15,785,768.00	32,102.00	0.2%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	733,379.00	733,379.00	0.00	2,059,414.00	1,326,035.00	180.8%
Lottery - Unrestricted and Instructional Materials		8560	3,171,480.00	3,171,480.00	0.00	3,469,080.00	297,600.00	9.4%
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	2,545,402.00	2,545,402.00	1,654,511.30	2,545,402.00	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	194,778.00	194,778.00	79,833.00	194,778.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	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	1,267,892.00	1,287,796.00	45,804.52	1,301,756.00	13,960.00	1.1%
TOTAL, OTHER STATE REVENUE			7,912,931.00	7,932,835.00	1,780,148.82	9,570,430.00	1,637,595.00	20.6%

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	2,650,000.00	2,650,000.00	0.00	2,650,000.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	265,000.00	265,000.00	90,975.69	265,000.00	0.00	0.0%
Interest		8660	140,200.00	140,200.00	3,143.64	140,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	245,000.00	245,000.00	12,263.87	245,000.00	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	70,000.00	70,000.00	47,379.75	70,000.00	0.00	0.0%
Interagency Services		8677	390,000.00	390,000.00	193,804.72	390,000.00	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	1,156,170.00	1,162,162.00	505,065.40	1,162,162.00	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	9,188,208.00	9,188,208.00	1,771,043.00	9,337,446.00	149,238.00	1.6%
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			14,104,578.00	14,110,570.00	2,623,676.07	14,259,808.00	149,238.00	1.1%
TOTAL, REVENUES			188,581,672.00	190,147,582.00	47,108,389.29	190,666,501.00	518,919.00	0.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	77,581,851.00	77,782,979.00	21,062,842.90	76,542,230.00	1,240,749.00	1.6%
Certificated Pupil Support Salaries		1200	6,689,384.00	6,376,258.00	1,716,455.32	6,357,997.00	18,261.00	0.3%
Certificated Supervisors' and Administrators' Salaries		1300	8,698,446.00	8,984,463.00	2,811,924.50	8,984,463.00	0.00	0.0%
Other Certificated Salaries		1900	665,045.00	842,565.00	227,943.66	902,565.00	(60,000.00)	-7.1%
TOTAL, CERTIFICATED SALARIES			93,634,726.00	93,986,265.00	25,819,166.38	92,787,255.00	1,199,010.00	1.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,269,548.00	7,274,449.00	1,907,600.24	7,274,449.00	0.00	0.0%
Classified Support Salaries		2200	10,650,279.00	10,361,047.00	3,587,686.63	10,531,047.00	(170,000.00)	-1.6%
Classified Supervisors' and Administrators' Salaries		2300	3,727,518.00	3,908,374.00	1,293,701.46	3,908,374.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,562,421.00	7,962,399.00	2,486,728.74	7,962,399.00	0.00	0.0%
Other Classified Salaries		2900	3,721,567.00	3,509,339.00	995,082.21	3,509,339.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			33,931,333.00	33,015,608.00	10,270,799.28	33,185,608.00	(170,000.00)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,798,284.00	8,319,519.00	2,238,714.93	8,329,054.00	(9,535.00)	-0.1%
PERS		3201-3202	5,662,042.00	5,715,143.00	1,738,721.41	5,715,143.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	3,891,752.00	3,862,844.00	1,087,142.61	3,864,640.00	(1,796.00)	0.0%
Health and Welfare Benefits		3401-3402	14,953,320.00	15,111,759.00	5,290,393.56	15,126,759.00	(15,000.00)	-0.1%
Unemployment Insurance		3501-3502	63,799.00	63,657.00	18,037.08	63,720.00	(63.00)	-0.1%
Workers' Compensation		3601-3602	2,423,759.00	2,411,663.00	684,537.32	2,413,963.00	(2,300.00)	-0.1%
OPEB, Allocated		3701-3702	254,086.00	248,135.00	49,492.33	203,284.00	44,851.00	18.1%
OPEB, Active Employees		3751-3752	363,437.00	353,613.00	108,882.96	353,613.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,427,328.00	1,427,328.00	1,427,187.43	1,427,328.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,837,807.00	37,513,661.00	12,643,109.63	37,497,504.00	16,157.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	616,000.00	1,027,828.00	1,011,431.54	1,190,028.00	(162,200.00)	-15.8%
Books and Other Reference Materials		4200	123,201.00	114,220.00	22,802.18	114,220.00	0.00	0.0%
Materials and Supplies		4300	7,895,496.00	9,135,445.00	2,061,499.43	8,394,710.00	740,735.00	8.1%
Noncapitalized Equipment		4400	2,837,802.00	2,727,520.00	505,984.24	2,717,696.00	9,824.00	0.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,472,499.00	13,005,013.00	3,601,717.39	12,416,654.00	588,359.00	4.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,266,000.00	1,291,368.00	316,203.00	1,291,368.00	0.00	0.0%
Travel and Conferences		5200	549,354.00	609,093.00	213,138.64	609,093.00	0.00	0.0%
Dues and Memberships		5300	42,255.00	59,260.00	50,980.50	59,260.00	0.00	0.0%
Insurance		5400-5450	785,600.00	785,600.00	808,378.29	785,600.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,489,661.00	4,493,681.00	1,390,232.15	4,493,681.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,845,225.00	1,933,096.00	538,739.87	1,933,096.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(808,156.00)	(800,263.00)	(22,921.04)	(800,263.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	13,206,596.00	13,133,835.00	2,838,585.95	12,789,024.00	344,811.00	2.6%
Communications		5900	1,309,741.00	1,264,200.00	252,661.76	1,264,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,686,276.00	22,769,870.00	6,385,999.12	22,425,059.00	344,811.00	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	16,648.00	12,172.00	5,395.00	12,172.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	63,540.00	936,422.00	117,893.70	1,507,957.00	(571,535.00)	-61.0%
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	470,001.00	518,931.00	171,500.40	1,103,593.00	(584,662.00)	-112.7%
Equipment Replacement		6500	0.00	14,203.00	0.00	14,203.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			550,189.00	1,481,728.00	294,789.10	2,637,925.00	(1,156,197.00)	-78.0%
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	7,000.00	7,000.00	0.00	7,000.00	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	477,000.00	0.00	582,000.00	(105,000.00)	-22.0%
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	1,600,148.00	1,600,148.00	949,976.60	1,600,148.00	0.00	0.0%
Other Debt Service - Principal		7439	2,412,084.00	2,412,084.00	1,492,360.79	2,412,084.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,019,232.00	4,496,232.00	2,442,337.39	4,601,232.00	(105,000.00)	-2.3%
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	(698,554.00)	(698,554.00)	(191,993.34)	(698,554.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(698,554.00)	(698,554.00)	(191,993.34)	(698,554.00)	0.00	0.0%
TOTAL, EXPENDITURES			203,433,508.00	205,569,823.00	61,265,924.95	204,852,683.00	717,140.00	0.3%

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)
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	347,552.00	347,552.00	51,217.00	301,526.00	(46,026.00)	-13.2%
(a) TOTAL, INTERFUND TRANSFERS IN			347,552.00	347,552.00	51,217.00	301,526.00	(46,026.00)	-13.2%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	121,527.00	121,527.00	121,527.00	121,527.00	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	19,521.00	19,520.52	19,521.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	2,076,700.00	2,076,700.00	1,970,700.00	576,700.00	1,500,000.00	72.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			2,198,227.00	2,217,748.00	2,111,747.52	717,748.00	1,500,000.00	67.6%
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	419,757.00	419,757.00	New
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	419,757.00	419,757.00	New
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)			(1,850,675.00)	(1,870,196.00)	(2,060,530.52)	3,535.00	(1,873,731.00)	-100.2%

Resource	Description	2014-15 Projected Year Totals
5640	Medi-Cal Billing Option	43,257.00
6300	Lottery: Instructional Materials	176,263.50
6500	Special Education	172,926.48
6512	Special Ed: Mental Health Services	767,850.88
7405	Common Core State Standards Implementat	41,949.41
Total, Restricted Balance		<u>1,202,247.27</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	4,369,368.00	4,369,368.00	1,252,993.00	3,925,648.00	(443,720.00)	-10.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	493,297.00	493,297.00	(31.00)	576,289.00	82,992.00	16.8%
4) Other Local Revenue		8600-8799	417,603.00	417,603.00	74,618.45	372,189.00	(45,414.00)	-10.9%
5) TOTAL, REVENUES			5,280,268.00	5,280,268.00	1,327,580.45	4,874,126.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,407,512.00	2,245,538.00	654,312.14	2,037,183.00	208,355.00	9.3%
2) Classified Salaries		2000-2999	393,840.00	411,122.00	112,399.17	381,086.00	30,036.00	7.3%
3) Employee Benefits		3000-3999	734,001.00	695,890.00	202,061.07	652,148.00	43,742.00	6.3%
4) Books and Supplies		4000-4999	399,668.00	502,976.00	354,079.85	498,221.00	4,755.00	0.9%
5) Services and Other Operating Expenditures		5000-5999	1,015,512.00	1,195,416.00	139,678.90	1,113,295.00	82,121.00	6.9%
6) Capital Outlay		6000-6999	0.00	4,822.00	0.00	4,822.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,950,533.00	5,055,764.00	1,462,531.13	4,686,755.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			329,735.00	224,504.00	(134,950.68)	187,371.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	347,552.00	347,552.00	51,217.00	301,526.00	46,026.00	13.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(247,552.00)	(247,552.00)	48,783.00	(201,526.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			82,183.00	(23,048.00)	(86,167.68)	(14,155.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,413,809.00	1,421,653.09		1,421,653.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,413,809.00	1,421,653.09		1,421,653.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,413,809.00	1,421,653.09		1,421,653.09		
2) Ending Balance, June 30 (E + F1e)			1,495,992.00	1,398,605.09		1,407,498.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	85,498.00	71,013.19		122,607.19		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
CPHS - LCFF	0000	9780	1,410,494.00	1,327,591.90		1,284,890.90		
CPHS Donations - 0600	0000	9780				17,757.06		
WCA - LCFF	0000	9780				3,103.79		
WCA - Donations - 0600	0000	9780				1,121,532.15		
WCA - LCFF Supplemental/Concentration	0000	9780				41,371.61		
CPHS - Lottery	1100	9780				43,196.00		
WCA - Lottery	1100	9780				5,751.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	3,194,207.00	3,194,207.00	987,420.00	2,872,389.00	(321,818.00)	-10.1%
Education Protection Account State Aid - Current Year		8012	626,251.00	626,251.00	116,899.00	556,404.00	(69,847.00)	-11.2%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	548,910.00	548,910.00	148,674.00	496,855.00	(52,055.00)	-9.5%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			4,369,368.00	4,369,368.00	1,252,993.00	3,925,648.00	(443,720.00)	-10.2%
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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	12,636.00	12,636.00	0.00	49,401.00	36,765.00	291.0%
Lottery - Unrestricted and Instructional Materials		8560	98,759.00	98,759.00	0.00	93,004.00	(5,755.00)	-5.8%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	349,553.00	349,553.00	(105.00)	349,553.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	51,594.00	51,594.00	New
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	32,349.00	32,349.00	74.00	32,737.00	388.00	1.2%
TOTAL, OTHER STATE REVENUE			493,297.00	493,297.00	(31.00)	576,289.00	82,992.00	16.8%
OTHER LOCAL REVENUE								
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	2,400.00	2,400.00	177.70	2,400.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,000.00	100,000.00	23,297.75	101,000.00	1,000.00	1.0%
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	315,203.00	315,203.00	51,143.00	268,789.00	(46,414.00)	-14.7%
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%
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			417,603.00	417,603.00	74,618.45	372,189.00	(45,414.00)	-10.9%
TOTAL, REVENUES			5,280,268.00	5,280,268.00	1,327,580.45	4,874,126.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,926,597.00	1,841,256.00	526,360.76	1,668,868.00	172,388.00	9.4%
Certificated Pupil Support Salaries		1200	110,788.00	109,011.00	31,468.13	109,011.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	370,127.00	293,651.00	94,863.25	257,684.00	35,967.00	12.2%
Other Certificated Salaries		1900	0.00	1,620.00	1,620.00	1,620.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,407,512.00	2,245,538.00	654,312.14	2,037,183.00	208,355.00	9.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	3,012.00	968.44	3,012.00	0.00	0.0%
Classified Support Salaries		2200	51,323.00	59,441.00	14,262.28	59,441.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	222,289.00	227,310.00	66,723.73	209,222.00	18,088.00	8.0%
Other Classified Salaries		2900	120,228.00	121,359.00	30,444.72	109,411.00	11,948.00	9.8%
TOTAL, CLASSIFIED SALARIES			393,840.00	411,122.00	112,399.17	381,086.00	30,036.00	7.3%
EMPLOYEE BENEFITS								
STRS		3101-3102	227,752.00	236,558.00	58,716.05	223,260.00	13,298.00	5.6%
PERS		3201-3202	57,143.00	60,385.00	16,597.10	60,385.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	60,493.00	63,710.00	16,280.67	61,136.00	2,574.00	4.0%
Health and Welfare Benefits		3401-3402	321,094.00	263,722.00	92,614.89	239,596.00	24,126.00	9.1%
Unemployment Insurance		3501-3502	1,400.00	1,478.00	383.31	1,389.00	89.00	6.0%
Workers' Compensation		3601-3602	53,227.00	56,212.00	14,559.50	52,839.00	3,373.00	6.0%
OPEB, Allocated		3701-3702	5,211.00	5,219.00	929.50	4,907.00	312.00	6.0%
OPEB, Active Employees		3751-3752	7,681.00	8,606.00	1,980.05	8,636.00	(30.00)	-0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			734,001.00	695,890.00	202,061.07	652,148.00	43,742.00	6.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	29,000.00	106,711.00	100,915.34	101,089.00	5,622.00	5.3%
Books and Other Reference Materials		4200	350.00	350.00	0.00	350.00	0.00	0.0%
Materials and Supplies		4300	225,935.00	235,444.00	122,756.87	236,311.00	(867.00)	-0.4%
Noncapitalized Equipment		4400	144,383.00	160,471.00	130,407.64	160,471.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			399,668.00	502,976.00	354,079.85	498,221.00	4,755.00	0.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	6,536.00	8,794.00	3,267.16	8,794.00	0.00	0.0%
Dues and Memberships		5300	3,950.00	3,950.00	710.00	3,950.00	0.00	0.0%
Insurance		5400-5450	10,934.00	14,452.00	14,452.00	14,452.00	0.00	0.0%
Operations and Housekeeping Services		5500	62,100.00	62,100.00	0.00	0.00	62,100.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	592,032.00	731,743.00	42,879.94	731,743.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	183,648.00	184,229.00	28,888.25	184,229.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	147,986.00	175,661.00	46,752.37	155,640.00	20,021.00	11.4%
Communications		5900	8,326.00	14,487.00	2,729.18	14,487.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,015,512.00	1,195,416.00	139,678.90	1,113,295.00	82,121.00	6.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	4,822.00	0.00	4,822.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	4,822.00	0.00	4,822.00	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%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
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)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	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			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			4,950,533.00	5,055,764.00	1,462,531.13	4,686,755.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	100,000.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	347,552.00	347,552.00	51,217.00	301,526.00	46,026.00	13.2%
(b) TOTAL, INTERFUND TRANSFERS OUT			347,552.00	347,552.00	51,217.00	301,526.00	46,026.00	13.2%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(247,552.00)	(247,552.00)	48,783.00	(201,526.00)		

Resource	Description	2014/15 Projected Year Totals
6230	California Clean Energy Jobs Act	102,719.00
6300	Lottery: Instructional Materials	19,888.17
7405	Common Core State Standards Implementation	0.02
Total, Restricted Balance		<u>122,607.19</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	188,500.00	188,500.00	11,867.06	188,500.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,371,187.00	1,371,187.00	472,630.57	1,371,187.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	16.19	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,559,687.00	1,559,687.00	484,513.82	1,559,687.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	451,749.00	492,650.00	163,931.49	492,650.00	0.00	0.0%
2) Classified Salaries		2000-2999	581,522.00	611,695.00	165,960.50	611,695.00	0.00	0.0%
3) Employee Benefits		3000-3999	313,006.00	245,224.00	114,505.24	245,224.00	0.00	0.0%
4) Books and Supplies		4000-4999	33,466.00	34,666.00	6,956.92	34,666.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	224,760.00	220,268.00	48,647.46	220,268.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	76,711.00	76,711.00	21,177.34	76,711.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,681,214.00	1,681,214.00	521,178.95	1,681,214.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(121,527.00)	(121,527.00)	(36,665.13)	(121,527.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	121,527.00	121,527.00	121,527.00	121,527.00	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			121,527.00	121,527.00	121,527.00	121,527.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	84,861.87	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,059.00	76.26		76.26	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)			7,059.00	76.26		76.26		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,059.00	76.26		76.26		
2) Ending Balance, June 30 (E + F1e)			7,059.00	76.26		76.26		
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	7,059.00	76.26		76.26		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	188,500.00	188,500.00	11,867.06	188,500.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			188,500.00	188,500.00	11,867.06	188,500.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	11,500.00	11,500.00	843.53	11,500.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,352,187.00	1,352,187.00	471,787.04	1,352,187.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,500.00	7,500.00	0.00	7,500.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,371,187.00	1,371,187.00	472,630.57	1,371,187.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	16.19	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	16.19	0.00	0.00	0.0%
TOTAL, REVENUES			1,559,687.00	1,559,687.00	484,513.82	1,559,687.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	366,358.00	407,259.00	135,543.33	407,259.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	85,391.00	85,391.00	28,388.16	85,391.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			451,749.00	492,650.00	163,931.49	492,650.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	433,444.00	472,858.00	122,876.72	472,858.00	0.00	0.0%
Classified Support Salaries		2200	18,106.00	13,165.00	1,837.22	13,165.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	129,972.00	125,672.00	41,246.56	125,672.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			581,522.00	611,695.00	165,960.50	611,695.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	35,506.00	10.00	11,951.10	10.00	0.00	0.0%
PERS		3201-3202	94,509.00	93,359.00	29,388.33	93,359.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	48,998.00	39,413.00	15,011.86	39,413.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	106,082.00	87,715.00	49,520.34	87,715.00	0.00	0.0%
Unemployment Insurance		3501-3502	516.00	438.00	164.93	438.00	0.00	0.0%
Workers' Compensation		3601-3602	19,633.00	16,833.00	6,267.71	16,833.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,923.00	1,617.00	397.04	1,617.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,839.00	5,839.00	1,803.93	5,839.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			313,006.00	245,224.00	114,505.24	245,224.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	32,466.00	33,666.00	6,956.92	33,666.00	0.00	0.0%
Noncapitalized Equipment		4400	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			33,466.00	34,666.00	6,956.92	34,666.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	550.00	2,751.70	550.00	0.00	0.0%
Dues and Memberships		5300	150.00	950.00	1,900.00	950.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	201,000.00	200,500.00	40,492.82	200,500.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	15,260.00	12,860.00	2,636.42	12,860.00	0.00	0.0%
Communications		5900	5,350.00	5,408.00	866.52	5,408.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			224,760.00	220,268.00	48,647.46	220,268.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	76,711.00	76,711.00	21,177.34	76,711.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			76,711.00	76,711.00	21,177.34	76,711.00	0.00	0.0%
TOTAL, EXPENDITURES			1,681,214.00	1,681,214.00	521,178.95	1,681,214.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	121,527.00	121,527.00	121,527.00	121,527.00	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			121,527.00	121,527.00	121,527.00	121,527.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			121,527.00	121,527.00	121,527.00	121,527.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	10,366,440.00	10,346,919.00	828,726.20	10,346,919.00	0.00	0.0%
3) Other State Revenue		8300-8599	798,942.00	798,942.00	67,688.85	798,942.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,077,077.00	1,077,077.00	345,714.21	1,077,077.00	0.00	0.0%
5) TOTAL, REVENUES			12,242,459.00	12,222,938.00	1,242,129.26	12,222,938.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,169,480.00	4,169,480.00	1,281,690.64	4,169,480.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,602,671.00	1,602,671.00	540,952.01	1,602,671.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,169,052.00	5,169,052.00	1,154,943.95	5,169,052.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	574,413.00	574,413.00	160,009.94	574,413.00	0.00	0.0%
6) Capital Outlay		6000-6999	105,000.00	105,000.00	0.00	105,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	621,843.00	621,843.00	170,816.00	621,843.00	0.00	0.0%
9) TOTAL, EXPENDITURES			12,242,459.00	12,242,459.00	3,308,412.54	12,242,459.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(19,521.00)	(2,066,283.28)	(19,521.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	19,521.00	19,520.52	19,521.00	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	19,521.00	19,520.52	19,521.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(2,046,762.76)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,453,458.00	5,766,194.56		5,766,194.56	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)			5,453,458.00	5,766,194.56		5,766,194.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,453,458.00	5,766,194.56		5,766,194.56		
2) Ending Balance, June 30 (E + F1e)			5,453,458.00	5,766,194.56		5,766,194.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	470,988.52		470,988.52		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,453,458.00	5,295,206.04		5,295,206.04		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	10,366,440.00	10,346,919.00	828,726.20	10,346,919.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			10,366,440.00	10,346,919.00	828,726.20	10,346,919.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	798,942.00	798,942.00	67,688.85	798,942.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			798,942.00	798,942.00	67,688.85	798,942.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	1,070,614.00	1,070,614.00	342,176.39	1,070,614.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	6,463.00	6,463.00	3,506.62	6,463.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	31.20	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,077,077.00	1,077,077.00	345,714.21	1,077,077.00	0.00	0.0%
TOTAL, REVENUES			12,242,459.00	12,222,938.00	1,242,129.26	12,222,938.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	2,906,474.00	2,906,474.00	864,322.27	2,906,474.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	667,560.00	667,560.00	216,442.13	667,560.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	471,888.00	471,888.00	164,497.43	471,888.00	0.00	0.0%
Other Classified Salaries		2900	123,558.00	123,558.00	36,428.81	123,558.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,169,480.00	4,169,480.00	1,281,690.64	4,169,480.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	649,840.00	649,840.00	195,842.35	649,840.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	293,984.00	293,984.00	84,435.34	293,984.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	535,255.00	535,255.00	224,562.53	535,255.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,085.00	2,085.00	640.77	2,085.00	0.00	0.0%
Workers' Compensation		3601-3602	79,222.00	79,222.00	24,331.10	79,222.00	0.00	0.0%
OPEB, Allocated		3701-3702	7,757.00	7,757.00	1,580.14	7,757.00	0.00	0.0%
OPEB, Active Employees		3751-3752	34,528.00	34,528.00	9,559.78	34,528.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,602,671.00	1,602,671.00	540,952.01	1,602,671.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	551,784.00	551,784.00	99,091.76	551,784.00	0.00	0.0%
Noncapitalized Equipment		4400	26,000.00	26,000.00	23,376.00	26,000.00	0.00	0.0%
Food		4700	4,591,268.00	4,591,268.00	1,032,476.19	4,591,268.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,169,052.00	5,169,052.00	1,154,943.95	5,169,052.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	15,000.00	15,000.00	2,986.09	15,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	224,800.00	224,800.00	84,114.24	224,800.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	477,835.00	477,835.00	107,771.62	477,835.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(191,957.00)	(199,972.00)	(46,500.03)	(199,972.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	28,535.00	36,550.00	9,247.95	36,550.00	0.00	0.0%
Communications		5900	20,200.00	20,200.00	2,390.07	20,200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			574,413.00	574,413.00	160,009.94	574,413.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
Equipment		6400	45,000.00	45,000.00	0.00	45,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			105,000.00	105,000.00	0.00	105,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	621,843.00	621,843.00	170,816.00	621,843.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			621,843.00	621,843.00	170,816.00	621,843.00	0.00	0.0%
TOTAL, EXPENDITURES			12,242,459.00	12,242,459.00	3,308,412.54	12,242,459.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	19,521.00	19,520.52	19,521.00	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	19,521.00	19,520.52	19,521.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	19,521.00	19,520.52	19,521.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	1,500,000.00	1,500,000.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,700.00	3,700.00	94.19	3,700.00	0.00	0.0%
5) TOTAL, REVENUES			3,700.00	3,700.00	94.19	1,503,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	450,000.00	450,000.00	42,664.44	450,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	903,000.00	903,000.00	351,498.10	903,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	200,000.00	200,000.00	52,921.00	200,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,553,000.00	1,553,000.00	447,083.54	1,553,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,549,300.00)	(1,549,300.00)	(446,989.35)	(49,300.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,500,000.00	1,500,000.00	1,500,000.00	0.00	(1,500,000.00)	-100.0%
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			1,500,000.00	1,500,000.00	1,500,000.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(49,300.00)	(49,300.00)	1,053,010.65	(49,300.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	665,818.00	846,933.07	846,933.07	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)				665,818.00	846,933.07	846,933.07		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				665,818.00	846,933.07	846,933.07		
2) Ending Balance, June 30 (E + F1e)				616,518.00	797,633.07	797,633.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) 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	616,518.00	797,633.07	797,633.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	1,500,000.00	1,500,000.00	New
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	1,500,000.00	1,500,000.00	New
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,700.00	3,700.00	94.19	3,700.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,700.00	3,700.00	94.19	3,700.00	0.00	0.0%
TOTAL, REVENUES			3,700.00	3,700.00	94.19	1,503,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	450,000.00	450,000.00	42,664.44	450,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			450,000.00	450,000.00	42,664.44	450,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	550,000.00	550,000.00	311,868.21	550,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	353,000.00	353,000.00	39,629.89	353,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			903,000.00	903,000.00	351,498.10	903,000.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	5,300.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	200,000.00	200,000.00	47,621.00	200,000.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,000.00	200,000.00	52,921.00	200,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,553,000.00	1,553,000.00	447,083.54	1,553,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,500,000.00	1,500,000.00	1,500,000.00	0.00	(1,500,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,500,000.00	1,500,000.00	1,500,000.00	0.00	(1,500,000.00)	-100.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,500,000.00	1,500,000.00	1,500,000.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	490.23	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	490.23	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	490.23	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	490.23	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,600,000.00	3,600,034.47		3,600,034.47	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,600,000.00	3,600,034.47		3,600,034.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,600,000.00	3,600,034.47		3,600,034.47		
2) Ending Balance, June 30 (E + F1e)			3,600,000.00	3,600,034.47		3,600,034.47		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
HTA Retro Salary Increase Reserve	0000	9780	3,600,000.00	3,600,034.47		3,600,034.47		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	490.23	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	490.23	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	490.23	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	204.70	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	204.70	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	204.70	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	204.70	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	1,502,700.00	1,503,918.78		1,503,918.78	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)								
			1,502,700.00	1,503,918.78		1,503,918.78		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			1,502,700.00	1,503,918.78		1,503,918.78		
2) Ending Balance, June 30 (E + F1e)								
			1,502,700.00	1,503,918.78		1,503,918.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	1,502,700.00	1,503,918.78		1,503,918.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	204.70	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	204.70	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	204.70	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	65,000.00	65,000.00	1,632.64	65,000.00	0.00	0.0%
5) TOTAL, REVENUES			65,000.00	65,000.00	1,632.64	65,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	220.00	0.00	220.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16,485.00	26,984.00	14,614.20	26,984.00	0.00	0.0%
6) Capital Outlay		6000-6999	7,593,403.00	6,926,563.00	2,827,087.98	6,926,563.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,609,888.00	6,953,767.00	2,841,702.18	6,953,767.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,544,888.00)	(6,888,767.00)	(2,840,069.54)	(6,888,767.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(7,544,888.00)	(6,888,767.00)	(2,840,069.54)	(6,888,767.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,982,180.00	12,764,070.11		12,764,070.11	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,982,180.00	12,764,070.11		12,764,070.11		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,982,180.00	12,764,070.11		12,764,070.11		
2) Ending Balance, June 30 (E + F1e)			5,437,292.00	5,875,303.11		5,875,303.11		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	5,437,292.00	5,875,303.11		5,875,303.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
Other		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
Penalties and Interest from Delinquent Non-LCFF Taxes		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%
Sales								
Sale of Equipment/Supplies		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8631	65,000.00	65,000.00	1,632.64	65,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8650	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8660	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			65,000.00	65,000.00	1,632.64	65,000.00	0.00	0.0%
TOTAL, REVENUES			65,000.00	65,000.00	1,632.64	65,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	220.00	0.00	220.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	220.00	0.00	220.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	16,235.00	15,048.00	2,929.80	15,048.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	250.00	287.00	36.40	287.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	11,649.00	11,648.00	11,649.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,485.00	26,984.00	14,614.20	26,984.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	16,377.00	30,456.00	29,455.52	30,456.00	0.00	0.0%
Land Improvements		6170	2,039,341.00	1,220,346.00	0.00	1,220,346.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,537,685.00	5,675,761.00	2,797,632.46	5,675,761.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			7,593,403.00	6,926,563.00	2,827,087.98	6,926,563.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			7,609,888.00	6,953,767.00	2,841,702.18	6,953,767.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	222,087.00	222,087.00	102,480.77	222,087.00	0.00	0.0%
5) TOTAL, REVENUES			222,087.00	222,087.00	102,480.77	222,087.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,925.00	1,924.13	1,925.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	32,835.00	34,861.00	5,632.44	34,861.00	0.00	0.0%
6) Capital Outlay		6000-6999	466,552.00	640,469.00	493,188.15	640,469.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			499,387.00	677,255.00	500,744.72	677,255.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(277,300.00)	(455,168.00)	(398,263.95)	(455,168.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(277,300.00)	(455,168.00)	(398,263.95)	(455,168.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,699,246.00	2,683,660.81		2,683,660.81	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,699,246.00	2,683,660.81		2,683,660.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,699,246.00	2,683,660.81		2,683,660.81		
2) Ending Balance, June 30 (E + F1e)			2,421,946.00	2,228,492.81		2,228,492.81		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,421,946.00	2,228,492.81		2,228,492.81		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	9,587.00	9,587.00	352.06	9,587.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	212,500.00	212,500.00	102,128.71	212,500.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			222,087.00	222,087.00	102,480.77	222,087.00	0.00	0.0%
TOTAL, REVENUES			222,087.00	222,087.00	102,480.77	222,087.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	1,201.00	1,200.27	1,201.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	724.00	723.86	724.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,925.00	1,924.13	1,925.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	4.00	3.60	4.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	32,835.00	34,841.00	5,614.60	34,841.00	0.00	0.0%
Communications		5900	0.00	16.00	14.24	16.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			32,835.00	34,861.00	5,632.44	34,861.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	22,257.00	17,367.00	22,257.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	466,552.00	618,212.00	475,821.15	618,212.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			466,552.00	640,469.00	493,188.15	640,469.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			499,387.00	677,255.00	500,744.72	677,255.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	150.00	150.00	4.91	150.00	0.00	0.0%
5) TOTAL, REVENUES			150.00	150.00	4.91	150.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	1,343,750.00	1,343,750.00	0.00	1,343,750.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,493,750.00	1,493,750.00	0.00	1,493,750.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,493,600.00)	(1,493,600.00)	4.91	(1,493,600.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	476,700.00	476,700.00	370,700.00	476,700.00	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	1,343,750.00	1,343,750.00	0.00	1,343,750.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,820,450.00	1,820,450.00	370,700.00	1,820,450.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			326,850.00	326,850.00	370,704.91	326,850.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	273,749.00	277,814.07		277,814.07	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)			273,749.00	277,814.07		277,814.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			273,749.00	277,814.07		277,814.07		
2) Ending Balance, June 30 (E + F1e)			600,599.00	604,664.07		604,664.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	265,675.00	269,723.20		269,723.20		
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	334,924.00	334,940.87		334,940.87		
JWiens PTA - Shade Structure	0000	9780				8,090.87		
Capital Equipment Replacement Reserve	0000	9780				326,850.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	150.00	150.00	4.91	150.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			150.00	150.00	4.91	150.00	0.00	0.0%
TOTAL, REVENUES			150.00	150.00	4.91	150.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,343,750.00	1,343,750.00	0.00	1,343,750.00	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)			1,343,750.00	1,343,750.00	0.00	1,343,750.00	0.00	0.0%
TOTAL EXPENDITURES			1,493,750.00	1,493,750.00	0.00	1,493,750.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	476,700.00	476,700.00	370,700.00	476,700.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			476,700.00	476,700.00	370,700.00	476,700.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		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	1,343,750.00	1,343,750.00	0.00	1,343,750.00	0.00	0.0%
(c) TOTAL, SOURCES			1,343,750.00	1,343,750.00	0.00	1,343,750.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			1,820,450.00	1,820,450.00	370,700.00	1,820,450.00		

Resource	Description	2014/15 Projected Year Totals
5810	Other Restricted Federal	167.38
6230	California Clean Energy Jobs Act	244,208.40
9010	Other Restricted Local	25,347.42
Total, Restricted Balance		<u>269,723.20</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	13,387,691.00	13,387,691.00	1,370,300.09	15,907,285.00	2,519,594.00	18.8%
5) TOTAL, REVENUES			13,387,691.00	13,387,691.00	1,370,300.09	15,907,285.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,060,074.00	7,058,514.00	1,579,170.05	9,396,752.00	(2,338,238.00)	-33.1%
3) Employee Benefits		3000-3999	2,479,517.00	2,479,517.00	498,184.53	2,058,084.00	421,433.00	17.0%
4) Books and Supplies		4000-4999	1,972,850.00	1,973,500.00	806,065.94	2,160,115.00	(186,615.00)	-9.5%
5) Services and Other Operating Expenses		5000-5999	1,911,546.00	1,912,456.00	360,067.81	1,926,455.00	(13,999.00)	-0.7%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			13,423,987.00	13,423,987.00	3,243,488.33	15,541,406.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,296.00)	(36,296.00)	(1,873,188.24)	365,879.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(36,296.00)	(36,296.00)	(1,873,188.24)	365,879.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,352,235.00	1,475,456.55		1,475,456.55	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,352,235.00	1,475,456.55		1,475,456.55		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,352,235.00	1,475,456.55		1,475,456.55		
2) Ending Net Position, June 30 (E + F1e)			2,315,939.00	1,439,160.55		1,841,335.55		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	2,315,939.00	1,438,359.40		1,840,534.40		
c) Unrestricted Net Position		9790	0.00	801.15		801.15		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
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	356.23	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								
All Other Fees and Contracts		8689	13,387,691.00	13,387,691.00	1,370,932.11	15,907,285.00	2,519,594.00	18.8%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	(988.25)	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			13,387,691.00	13,387,691.00	1,370,300.09	15,907,285.00	2,519,594.00	18.8%
TOTAL, REVENUES			13,387,691.00	13,387,691.00	1,370,300.09	15,907,285.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	6,998,706.00	6,788,938.00	1,391,538.19	9,127,176.00	(2,338,238.00)	-34.4%
Classified Supervisors' and Administrators' Salaries		2300	61,368.00	159,756.00	85,100.00	159,756.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	109,820.00	93,611.86	109,820.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	8,920.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,060,074.00	7,058,514.00	1,579,170.05	9,396,752.00	(2,338,238.00)	-33.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,032,766.00	1,032,766.00	199,119.66	939,466.00	93,300.00	9.0%
OASDI/Medicare/Alternative		3301-3302	540,096.00	540,096.00	113,144.48	479,018.00	61,078.00	11.3%
Health and Welfare Benefits		3401-3402	732,092.00	732,092.00	147,789.44	482,092.00	250,000.00	34.1%
Unemployment Insurance		3501-3502	3,530.00	3,530.00	782.15	3,131.00	399.00	11.3%
Workers' Compensation		3601-3602	134,141.00	134,141.00	29,006.89	118,971.00	15,170.00	11.3%
OPEB, Allocated		3701-3702	13,132.00	13,132.00	1,885.57	11,646.00	1,486.00	11.3%
OPEB, Active Employees		3751-3752	23,760.00	23,760.00	6,456.34	23,760.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,479,517.00	2,479,517.00	498,184.53	2,058,084.00	421,433.00	17.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,937,200.00	1,875,441.00	747,975.02	2,062,056.00	(186,615.00)	-10.0%
Noncapitalized Equipment		4400	35,650.00	98,059.00	58,090.92	98,059.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,972,850.00	1,973,500.00	806,065.94	2,160,115.00	(186,615.00)	-9.5%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	13,550.00	13,550.00	4,730.10	13,550.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,285.00	4,717.00	2,100.29	4,917.00	(200.00)	-4.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	830,576.00	831,054.00	284,090.54	834,283.00	(3,229.00)	-0.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	615,215.00	615,215.00	0.00	615,215.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	418,160.00	418,160.00	51,870.78	420,552.00	(2,392.00)	-0.6%
Communications		5900	29,760.00	29,760.00	17,276.10	37,938.00	(8,178.00)	-27.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			1,911,546.00	1,912,456.00	360,067.81	1,926,455.00	(13,999.00)	-0.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			13,423,987.00	13,423,987.00	3,243,488.33	15,541,406.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,420,031.00	3,420,031.00	937,432.46	3,420,031.00	0.00	0.0%
5) TOTAL, REVENUES			3,420,031.00	3,420,031.00	937,432.46	3,420,031.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	463,962.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	1,908.28	5,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,403,300.00	2,403,300.00	216,468.71	2,403,300.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			2,408,300.00	2,408,300.00	682,338.99	2,408,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,011,731.00	1,011,731.00	255,093.47	1,011,731.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,011,731.00	1,011,731.00	255,093.47	1,011,731.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	5,152,933.00	7,326,164.08		7,326,164.08	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)			5,152,933.00	7,326,164.08		7,326,164.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			5,152,933.00	7,326,164.08		7,326,164.08		
2) Ending Net Position, June 30 (E + F1e)			6,164,664.00	8,337,895.08		8,337,895.08		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			6,164,664.00	8,337,895.08		8,337,895.08		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	747,627.00	747,627.00	1,464.85	747,627.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,672,404.00	2,672,404.00	935,967.61	2,672,404.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	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			3,420,031.00	3,420,031.00	937,432.46	3,420,031.00	0.00	0.0%
TOTAL, REVENUES			3,420,031.00	3,420,031.00	937,432.46	3,420,031.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	126.20	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	463,835.80	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	463,962.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,000.00	5,000.00	1,908.28	5,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	1,908.28	5,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	120,000.00	120,000.00	137,736.00	120,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,283,300.00	2,283,300.00	78,732.71	2,283,300.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,403,300.00	2,403,300.00	216,468.71	2,403,300.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,408,300.00	2,408,300.00	682,338.99	2,408,300.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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)	19,791.60	19,791.60	19,692.80	19,750.80	(40.80)	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)	19,791.60	19,791.60	19,692.80	19,750.80	(40.80)	0%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	55.00	55.00	53.00	53.00	(2.00)	-4%
b. Special Education-Special Day Class	2.00	2.00	0.00	0.00	(2.00)	-100%
c. Special Education-NPS/LCI	2.00	2.00	0.00	0.00	(2.00)	-100%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	59.00	59.00	53.00	53.00	(6.00)	-10%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	19,850.60	19,850.60	19,745.80	19,803.80	(46.80)	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)	633.00	633.00	574.12	574.12	(58.88)	-9%
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)	633.00	633.00	574.12	574.12	(58.88)	-9%

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)	20,483.60	20,377.92	-0.5%	Met
1st Subsequent Year (2015-16)	20,506.00	20,375.09	-0.6%	Met
2nd Subsequent Year (2016-17)	20,271.00	20,425.64	0.8%	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)	20,707	20,830	0.6%	Met
1st Subsequent Year (2015-16)	20,657	20,864	1.0%	Met
2nd Subsequent Year (2016-17)	20,607	20,814	1.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	20,343	21,977	92.6%
Second Prior Year (2012-13)	19,823	21,689	91.4%
First Prior Year (2013-14)	20,374	20,931	97.3%
		Historical Average Ratio:	93.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			94.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	20,267	20,830	97.3%	Not Met
1st Subsequent Year (2015-16)	20,301	20,864	97.3%	Not Met
2nd Subsequent Year (2016-17)	20,424	20,814	98.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

Projected ADA extracted from MYP form does not include charter ADA and enrollment populated from Criterion 2-2A does. SACS software needs to be fixed.

4. CRITERION: LCFF Revenue

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2014-15)	152,937,803.00		
1st Subsequent Year (2015-16)	171,538,879.00	163,925,922.00	-4.4%	Not Met
2nd Subsequent Year (2016-17)	178,091,016.00	176,254,639.00	-1.0%	Met

4B. Comparison of District LCFF Revenue to the Standard

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

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

Explanation:
(required if NOT met)

Projected LCFF in 1st subsequent outside standard due to change in DOF projected LCFF gap funding from 33.95% at May Revise to 20.68% with enacted budget. Revised gap funding level percentage was not available at the time the district's budget was adopted.

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)	96,197,914.68	108,874,682.42	88.4%
Second Prior Year (2012-13)	97,822,911.52	110,129,696.61	88.8%
First Prior Year (2013-14)	106,326,113.76	120,274,485.06	88.4%
Historical Average Ratio:			88.5%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.5% to 91.5%	85.5% to 91.5%	85.5% to 91.5%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	123,529,250.00	145,578,104.00	84.9%	Not Met
1st Subsequent Year (2015-16)	127,346,794.00	145,186,795.00	87.7%	Met
2nd Subsequent Year (2016-17)	131,448,870.00	152,726,966.00	86.1%	Met

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

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

- 1a. STANDARD 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)

Outside standard in 2014-15 due to movement of salaries from restricted to unrestricted funding under LCFF transision. In addition, many new expenditures for LCAP activities are for software programs, materials and other non-salary related items.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	14,213,652.00	15,785,768.00	11.1%	Yes
1st Subsequent Year (2015-16)	14,287,695.00	15,231,676.00	6.6%	Yes
2nd Subsequent Year (2016-17)	14,287,695.00	15,231,676.00	6.6%	Yes

Explanation:
(required if Yes)

Increase in Title I allocations, carry over /deferred revenue balances budgeted in the current year, and new federal grant programs.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	7,912,931.00	9,570,430.00	20.9%	Yes
1st Subsequent Year (2015-16)	7,912,972.00	8,108,236.00	2.5%	No
2nd Subsequent Year (2016-17)	7,912,972.00	8,108,236.00	2.5%	No

Explanation:
(required if Yes)

One time mandate cost funding in current year not budgeted at time of budget adoption.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	14,104,578.00	14,259,808.00	1.1%	No
1st Subsequent Year (2015-16)	13,763,208.00	14,232,446.00	3.4%	No
2nd Subsequent Year (2016-17)	13,609,408.00	14,263,646.00	4.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	11,472,499.00	12,416,654.00	8.2%	Yes
1st Subsequent Year (2015-16)	8,430,283.00	9,526,516.00	13.0%	Yes
2nd Subsequent Year (2016-17)	8,430,283.00	10,876,516.00	29.0%	Yes

Explanation:
(required if Yes)

Increase in supplies expenditures in current year related to deferred revenue/carry over as well. Increase in out years related to return to 3% contribution to Routine Maintenance, LCAP expenses, and opening new schools not included in adopted budget.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	22,686,276.00	22,425,059.00	-1.2%	No
1st Subsequent Year (2015-16)	22,704,236.00	22,000,004.00	-3.1%	No
2nd Subsequent Year (2016-17)	22,931,277.00	22,720,005.00	-0.9%	No

Explanation:
(required if Yes)

Increase in services expenditures in current year related to deferred revenue/carry over as well. Increase in out years related to return to 3% contribution to Routine Maintenance, LCAP expenses, and opening new schools not included in adopted budget.

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)	36,231,161.00	39,616,006.00	9.3%	Not Met
1st Subsequent Year (2015-16)	35,963,875.00	37,572,358.00	4.5%	Met
2nd Subsequent Year (2016-17)	35,810,075.00	37,603,558.00	5.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	34,158,775.00	34,841,713.00	2.0%	Met
1st Subsequent Year (2015-16)	31,134,519.00	31,526,520.00	1.3%	Met
2nd Subsequent Year (2016-17)	31,361,560.00	33,596,521.00	7.1%	Not Met

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

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

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

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

Increase in Title I allocations, carry over /deferred revenue balances budgeted in the current year, and new federal grant programs.

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

One time mandate cost funding in current year not budgeted at time of budget adoption.

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

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

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

Increase in supplies expenditures in current year related to deferred revenue/carry over as well. Increase in out years related to return to 3% contribution to Routine Maintenance, LCAP expenses, and opening new schools not included in adopted budget.

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

Increase in services expenditures in current year related to deferred revenue/carry over as well. Increase in out years related to return to 3% contribution to Routine Maintenance, LCAP expenses, and opening new schools not included in adopted budget.

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	2,056,317.35	4,400,000.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7, Line 2c)		4,400,000.00	

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)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	(10,850,304.00)	146,295,852.00	7.4%	Not Met
1st Subsequent Year (2015-16)	(1,717,375.00)	145,811,795.00	1.2%	Met
2nd Subsequent Year (2016-17)	2,641,757.00	153,376,966.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Planned deficit spending in first year of LCAP to implement programs and for potential salary increases.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	16,244,754.52	Met
1st Subsequent Year (2015-16)	14,258,020.52	Met
2nd Subsequent Year (2016-17)	16,824,014.52	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2014-15)	6,542,710.87	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	20,267	20,301	20,424
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

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)	205,570,431.00	203,093,414.00	210,947,203.00
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)	205,570,431.00	203,093,414.00	210,947,203.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,167,112.93	6,092,802.42	6,328,416.09
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)	6,167,112.93	6,092,802.42	6,328,416.09

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	10,355,000.00	10,155,000.00	10,550,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	10,355,000.00	10,155,000.00	10,550,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.04%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	6,167,112.93	6,092,802.42	6,328,416.09
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(23,043,460.00)	(23,043,460.00)	0.0%	0.00	Met
1st Subsequent Year (2015-16)	(24,050,000.00)	(25,042,802.00)	4.1%	992,802.00	Met
2nd Subsequent Year (2016-17)	(26,055,000.00)	(25,453,416.00)	-2.3%	(601,584.00)	Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	347,552.00	301,526.00	-13.2%	(46,026.00)	Not Met
1st Subsequent Year (2015-16)	458,400.00	608,400.00	32.7%	150,000.00	Not Met
2nd Subsequent Year (2016-17)	505,038.00	905,000.00	79.2%	399,962.00	Not Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	2,198,227.00	717,748.00	-67.3%	(1,480,479.00)	Not Met
1st Subsequent Year (2015-16)	2,145,000.00	625,000.00	-70.9%	(1,520,000.00)	Not Met
2nd Subsequent Year (2016-17)	2,145,000.00	650,000.00	-69.7%	(1,495,000.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

Transfers in lower than originally anticipated in the adopted budget due to lower than projected transfers from Fund 09 charter school fund for special ed services. Transfers in higher than adopted budget MYP to account for transfers in from Fund 40 reserves to cover costs for new school openings in the two out-years.

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

Explanation:
(required if NOT met)

Transfers out have been adjusted in all years to account for a change in accounting of the contribution to Deferred Maintenance from a transfer out to an LCFF revenue transfer (object 8091).

- 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	5	F01- Objects 8000-8699 & F63	F01 - Objects 7438/7439 & F63	2,864,874
Certificates of Participation	18-22 yrs	F01 - Objects 8000-8699	F01 - Objects 7438/7439	52,039,680
General Obligation Bonds	9-24 yrs	F51 - Objects 8571, 8711-8714, 8660	F51 - Objects 7433/7444	136,300,000
Supp Early Retirement Program	4 yrs	F01 - Objects 8000-8699	F01 - Objects 3901/3902	2,679,462
State School Building Loans				
Compensated Absences				

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

QZAB (COPS)	6	F01 - Objects 8000-8699	F01 - Objects 7439	2,598,378
QSCB (BAN)	2	F40/F51 = Objects 8660 & 8979	F40/F51 - Object 7438	25,000,000
Lease Revenue Bond		F01 - Object 8000-8699	F01 - Object 5600	3,575,000
TOTAL:				225,057,394

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	1,355,970	1,624,656	1,808,872	1,659,128
Certificates of Participation	3,274,174	3,292,190	3,307,167	3,328,461
General Obligation Bonds	10,159,487	10,159,773	10,182,163	10,353,585
Supp Early Retirement Program	2,187,712	1,439,638	672,502	675,502
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

QZAB (COPS)	275,665	275,665	275,665	275,665
QSCB (BAN)	1,343,750	1,343,750	671,875	0
Lease Revenue Bond	365,866	368,435	370,373	366,598
Total Annual Payments:	18,962,624	18,504,107	17,288,617	16,658,939
Has total annual payment increased over prior year (2013-14)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

Identify any changes in estimates for unfunded liabilities since 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?

--

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	38,183,794.00	38,183,794.00
b. OPEB unfunded actuarial accrued liability (UAAL)	38,183,794.00	38,183,794.00
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.	Jul 01, 2012	Jul 01, 2012

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	4,175,805.00	4,175,805.00
1st Subsequent Year (2015-16)	4,175,805.00	4,175,805.00
2nd Subsequent Year (2016-17)	4,175,805.00	4,175,805.00
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)	717,354.00	655,587.00
1st Subsequent Year (2015-16)	725,000.00	725,000.00
2nd Subsequent Year (2016-17)	725,000.00	725,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	717,354.00	717,354.00
1st Subsequent Year (2015-16)	725,000.00	725,000.00
2nd Subsequent Year (2016-17)	725,000.00	725,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	165	165
1st Subsequent Year (2015-16)	165	165
2nd Subsequent Year (2016-17)	165	165

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?

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.	5,788,644.00	5,788,644.00
b.	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. Current Year (2014-15)	2,672,404.00	2,672,404.00
a. 1st Subsequent Year (2015-16)	2,675,000.00	2,675,000.00
a. 2nd Subsequent Year (2016-17)	2,675,000.00	2,675,000.00
b. Current Year (2014-15)	2,672,404.00	2,672,404.00
b. 1st Subsequent Year (2015-16)	2,675,000.00	2,675,000.00
b. 2nd Subsequent Year (2016-17)	2,675,000.00	2,675,000.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	943.0	1,000.0	1,013.0	1,021.0

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

875,000

7. Amount included for any tentative salary schedule increases

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
3,500,000	3,500,000	3,500,000

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
9,100,000	9,218,300	9,291,100
60.4%	55.3%	50.4%
10.0%	10.0%	10.0%

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:

--	--

Tentative increase of \$1,500 per FTE or \$1,500,000 for H&W costs for current year is included in the budget.

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
855,000	867,000	872,200
0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

Tentative 4% salary increase and \$1,500 increase to H&W cap effective 7/1/14 is included in all three years of the projection. A reserve for potential settlement costs for 2013-14 is set aside in Fund 17.

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	755.0	785.0	790.0	795.0

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

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

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

If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
3,881,250	3,924,750	3,968,250
64.4%	58.6%	53.3%
10.0%	10.0%	10.0%

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?

No		
----	--	--

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)
Yes	Yes	Yes
380,000	385,000	390,000
0.0%	0.0%	0.0%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	120.0	126.0	127.0	128.0

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

1b. Are any salary and benefit negotiations still unsettled?
 If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

SACS2014ALL Financial Reporting Software - 2014.2.0
11/18/2014 6:28:59 PM

33-67082-0000000

First Interim
2014-15 Projected Totals
Technical Review Checks

Hemet Unified

Riverside County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid:	<u>EXCEPTION</u>

ACCOUNT					RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB		

01-3550-0-0000-0000-9791	3550	9791	15,483.07
01-3550-1-0000-0000-9791	3550	9791	-6,983.07
01-3550-2-0000-0000-9791	3550	9791	-8,500.00
01-6690-0-0000-0000-9791	6690	9791	117.57
01-6690-1-0000-0000-9791	6690	9791	-117.57

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

LCFF-TRANSFER - (W) - LCFF Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

INTRA-FD-DIR-COST - (F) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRA-FD-INDIRECT - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRA-FD-INDIRECT-FN - (F) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

CONTRIB-UNREST-REV - (F) - Contributions from Unrestricted Revenues (Object 8980) must net to zero by fund. PASSED

CONTRIB-RESTR-REV - (F) - Contributions from Restricted Revenues (Object 8990) must net to zero by fund. PASSED

EPA-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the Education Protection Account (Resource 1400). PASSED

LOTTERY-CONTRIB - (F) - There should be no contributions (objects 8980-8999) to the lottery (resources 1100 and 6300) or from the Lottery: Instructional Materials (Resource 6300). PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area. PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73). PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73. PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73. PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73. PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund. PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund. PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund. PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund. PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund. PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6, and S9 if applicable, where the standard has not been met or where the status is Not Met or Yes. PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete. PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

CHK-DEPENDENCY - (F) - If data have changed that affect other forms, the affected forms must be opened and saved. PASSED

Checks Completed.