

SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT  
BOARD OF EDUCATION  
SPECIAL BOARD MEETING

Tuesday, March 10, 2015

South Monterey County Joint Union High School District Board Room  
800 Broadway  
King City, CA 93930

BOARD OF EDUCATION

Mike Foster – President  
Raul Rodriguez - Clerk  
Paulette Bumbalough - Member  
Bob White – Member  
Mike LeBarre – Member

STATE ADMINISTRATOR

Daniel Moirao, Ed.D.

OPEN SESSION: 8:25 AM

A. CALL TO ORDER

B. PUBLIC COMMENT

*The public may address the Board concerning items that are scheduled for discussion during closed session by completing the Request to be Heard Form provided on the table at the entrance to the meeting room and submitting the card to the Executive Assistant prior to the Board adjourning to closed session.*

*El publico puede dirigirse a la Mesa Directiva de Educación con respecto a asuntos que están enlistados para dialogar durante la sesión a puertas cerrada completando así la forma que se le da a la comunidad para poder hablar durante la sesión, esta forma se encuentra en la entrada de la junta donde se lleva acabo la sesión y entregando esta tarjeta a la Secretaría de el Superintendente antes de que la Mesa Directiva de Educación de por terminada la junta.*

CLOSED SESSION: 8:30 AM

- A. Public Employment
- B. Employee Discipline/Dismissal/Release/Complaint
- C. Negotiations with Employee Organizations
- D. Threatened/Potential Litigation

OPEN SESSION: 8:45 AM

A. CALL TO ORDER

B. FLAG SALUTE

C. REPORT OF CLOSED SESSION ACTIONS

*PUBLIC COMMENT: The public may address the Board regarding general school district topics or a specific agenda item. The person wishing to speak is asked to complete a Request to be Heard Form prior to the meeting, indicating whether they wish to address a non-agenda item or a specific item and present it to the Executive Assistant. This is an opportunity to address the Board when that item is acted upon. Unless otherwise determined by the Board/State Administrator, each person is limited to 3 (three) minutes. If a large number wish to speak on a specific item, there is a limit of 20 minutes total input on an item. For matters that are not listed on the agenda, the Board may refer the matter to the Superintendent or designee, or take it under advisement, but shall not take action at that time except as allowed by law. El público puede dirigirse a la Mesa Directiva de Educación con respecto a asuntos generales o a asuntos especificados en la agenda. La persona que quiera hablar debe de pedir la forma que se le da a la comunidad pidiendo permiso antes de la junta, indicando si se desea hacer algún comentario sobre un tema de la agenda o algún otro asunto y presentarlo a la Secretaría de el Superintendente. Esta es una oportunidad de dirigirse a la Mesa Directiva de Educación cuando un asunto se esté llevando acabo. A menos que se determine de otra manera por el Administrador de el Estado, cada persona tiene un máximo de 3 minutos para hablar. Se hay muchas personas que quieran hablar sobre un asunto específico entonces habrá un limite de 20 minutos en total para cada asunto. Para asuntos que no estén enlistados en la agenda, La Mesa Directiva podrá referir ese asunto al Superintendente o su designado o poner ese*

*asunto en sobre aviso, pero no se tomara ninguna acción en ese momento excepto cuando la ley lo permita.*

D. APPROVAL OF AGENDA

E. ACTION ITEMS

1. Approval of Second Interim Budget Revision Reporting (*Duane Wolgamott, Chief Business Official*)  
(Pages 1-150)

F. FUTURE AGENDA ITEMS/MEETING DATES

March 17, 2015 (Tuesday) Board Meeting	Greenfield
April 6, 2015 (Monday) Board Study Session	King City
April 21, 2015 (Tuesday) Board Meeting	King City
May 4, 2015 (Monday) Board Study Session	King City
May 19, 2015 (Tuesday) Board Meeting	Greenfield
June. 1, 2015 (Monday) Board Study Session	King City
June 16, 2015 (Tuesday) Board Meeting	King City
July 21, 2015 (Tuesday) Board Meeting if needed	Greenfield
August 3, 2015 (Monday) Board Study Session	King City
August 18, 2015 (Tuesday) Board Meeting	King City
September 15, 2015 (Tuesday) Board Meeting	Greenfield
October 5, 2015 (Monday) Board Study Session	King City

G. SIGNING OF PAPERS

H. ADJOURNMENT (TO CLOSED SESSION) (if required)



**SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT**

**GOVERNING BOARD**

**SUBJECT:** Approval of 2nd Interim Budget Revision Reporting    **MEETING:** March 10, 2015

**AGENDA SECTION:**

☒ **ACTION**

☐ **INFORMATION**

☐ **ACTION/CONSENT**

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**Board Goals:**

- \_\_\_\_\_ Improve/Sustain Student Achievement through CAASPP Test and Other Assessment Measures
- \_\_\_\_\_ Improve School Climate and Student Discipline in Support of Teaching, Learning and Student Safety
- X \_\_\_\_\_ Develop/Sustain Fiscal Crisis Long-Term Solution
- \_\_\_\_\_ Ensure Board and Administrator Participation in CSBA's Masters in Governance and Other Trainings
- \_\_\_\_\_ Ensure that Facilities are Safe for Staff and Students
- X \_\_\_\_\_ Ensure compliance with Education/Other Codes/Updating Board Policies and Administrative Regulations

**Summary:**

School Districts are required to report their financial status as of January 31 of each year on or before March 15<sup>th</sup> of the following year to the County Office of Education.


**Recommendation:**

The recommendation is being made for the State Administrator to approve the Second Interim Report with a positive certification.

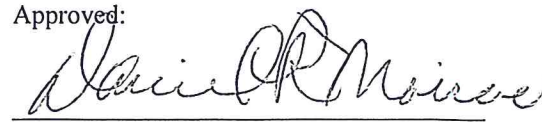
**Fiscal Impact:**

Positive Budget Certification for current and subsequent two years.

Submitted By:

  
Duane Wolgamott  
Chief Business Official

Approved:

  
Daniel R. Moirao, Ed.D.  
State Administrator

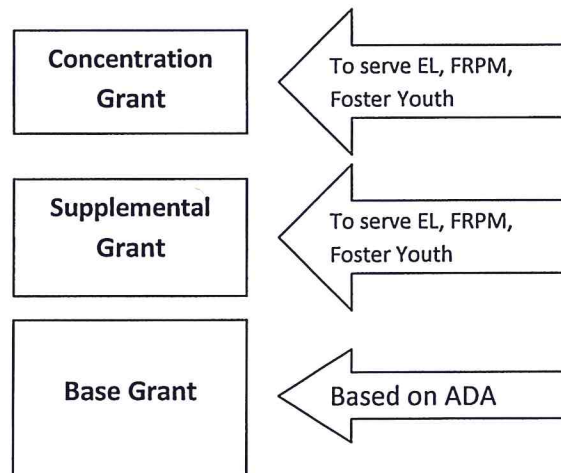
# SOUTH MONTEREY COUNTY JOINT UNION HIGH SCHOOL DISTRICT

800 Broadway Street, King City, CA 93930 • 831-385-0606 • FAX 831-385-0695

## Second Interim Budget Assumptions 2014-2015

### Executive Summary

Funding for California Schools has experienced a major overhaul over the last two years and what was once known as revenue limits and categorical funding is now the Local Control Funding Formula (LCFF). Under the LCFF all public schools in California receive a **base grant** which is funded on the average daily attendance of the number of students enrolled in the school district. In addition, a school district may receive additional funding known as a **supplemental grant** for students targeted disadvantaged students. These are students who are classified as English learners (EL) or students who receive free or reduced-price meal (FRPM), foster youth or any combination of these factors. On top of these funding criteria a school district may receive a **concentration grant** if over 55% of its student population is English learners, or free or reduced-price meal recipients, or foster youth. The South Monterey County Joint Union High School District qualifies for all three grants. However, funding from the supplemental and concentration grant must be used to provide the necessary support for students listed in the categories above.



LCFF funding is not expected to reach its target funding level until the 2019/2020 fiscal year. Current year funding is \$4,749,168 below the target funding level.

The purpose of the Second Interim Budget Assumptions is to provide the District an update on what resources (beginning balances and revenues) it has and also an update on the allocation of these available resources for the remainder of the 2014-2015 budget as well as projections of resources and expenditures for the next two fiscal years.

### How the district spends its money determines the priorities of the school district

As part of the new LCFF school districts were required to develop a Local Control Accountability Plan (LCAP) that outlines how the monetary resources provided from the state will be spent. In developing the LCAP input was taken from various elements of the community and through three public forums. That input and the following assumptions have guided the 2014-2015 budgeting process.



California school districts are required under Education Code 42130 to approve two interim reports during a fiscal year. One ends as of October 31 and the other as of January 31. The interim reports are to be presented within 45 days of these dates and forwarded to the County Office of Education.

This Second Interim Report is based on information known on January 31, 2015. Information from School Services of California dashboard, for use with the 2014-15 Second Interim Reporting Period, was used to compile the multi-year projection. Also included in this First Interim Report is Local Control Funding Formula (LCFF).

### Overall Assumptions

1. An increase in ADA from First Interim has increased our district's LCFF funding to \$16,680,209. This is an increase of \$98,156 over the First Interim LCFF funding estimate.
2. There is also an estimated \$ 348,873 increase in Other Local Revenue from the First Interim.
3. Overall District General Fund revenue is projected to be \$20,192,309. This is an overall increase of \$425,984 from the First Interim estimate. (2013/14 revenues were \$18,097,741 – this is an overall increase of \$2,094,568 from prior year funding.)
4. Enrollment projections for 2014-2015 estimates an increased enrollment of 30 compared to the 2013-2014 academic year. The projected enrollment for the 2014-2015 academic year is now estimated to be 1993 compared to:
  - 2008-09 - 2134
  - 2009-10 - 2134
  - 2010-11 - 2021
  - 2011-12 - 1841
  - 2012-13 - 1909
  - 2013-14 - 1963
  - 2014-15 – 1993 projection
  - 2015-16 – 2107 projection
  - 2016-17 – 2184 projection
5. Funding for 2014-2015 is based on an estimated Second Interim ADA of 1860. Actual ADA is not known until P-2 is completed in mid-April 2015 and will determine the 2014-15 ADA if it is greater or less than the anticipated projections.
  - 2008-09 – 1977 92.6%
  - 2009-10 – 1917 92.4%
  - 2010-11 – 1752 91.3%
  - 2011-12 – 1759 89.0%
  - 2012-13 – 1831 92.9%
  - 2013-14 – 1827 93.1%
  - 2014-15 – 1860 93.3% Projection
  - 2015-16 – 1920 91.1% Projection
  - 2016-17 – 1960 89.7% Projection



6. The staffing formulas are currently set at 35:1 for all courses except PE which is staffed at 45:1.
7. The estimated General Fund ending fund balance for 2014/15 is \$3,293,730. This is a projected ending fund balance increase of \$192,388 from the First Interim estimates.

#### **Revenue Assumptions**

1. The District base grant is determined on the 2013-2014 ADA with a 0.86% cost of living adjustment (COLA). The District's 2014-15 base grant is estimated to be \$7,915.03 per unit of actual attendance. Based upon a funded attendance projection of 1868.76 (includes county office served students) the base grant is estimated to be \$17,791,297.
2. The Consumer Price index is estimated to be 2.20%.
3. The District supplemental/concentration grants determination is based on an 82% unduplicated student count (although indications are that it could end up as high as 86%). The District's supplemental/concentration grants are estimated to be a combined \$1,045.60 per unit of actual attendance. Based upon a funded attendance projection of 1868.76, the supplemental/concentration grants are estimated to be \$1,953,963. These funds are for services to improve the academic success of students who are English Learners (EL), eligible for Free/Reduced Price Meals (FRPM), or Foster Youth.
4. Lottery revenues are projected to be \$280,866 for unrestricted and \$85,000 for restricted uses.
5. The District receives Special Education funding based on its average daily attendance through a Special Education Local Plan Area (SELPA) formula.

Actual costs for special education are dependent on the type of services that the District is required to provide each individual student. For the District to provide these specialized services a contribution from the General Education (Base Grant) fund is necessary. For the 2014-2015 academic year, the projected General Fund contribution is anticipated to be \$1,905,051. This is up from the 2013/14 contribution of \$1,334,964.42. The Special Education program has grown this year and has some students requiring high cost services.

A plan to serve district special education students in-house rather than through other agencies is in place to take place in 2015-16. The financial impact should be a reduction to the encroachment on the General Education fund (Base Grant).

6. Home-to-school transportation funding has been rolled into the LCFF funding and while no longer a restricted account – it must remain the same in 2014-2015 as was received in 2013-14. Although no additional funding is available the district plans to reduce costs with the inclusion of parent provided transportation when appropriate and reimburse the federal mileage reimbursement allocation.
7. The District has received one time funding for the implementation of the Common Core State Standards in 2013-14. The South Monterey County Joint Union High School District was allocated \$396,097. At the start of the 2014/15 year, the balance of funds in this resource was

\$306,430. At Second Interim, the balance of \$76,012.07 remains to be spent. This must be spent by the end of the 2014-2015 academic year.

8. The District is a program improvement district and received \$200,000.00 one-time funds in 2012-13. At the start of the 2014/15 year, the balance of funds in this resource was \$37,790. This was spent by the September 30, 2014 Federal deadline.
9. With the inception of the LCFF most state funded categorical revenues have been eliminated. The remaining state funded categorical funds are Special Education, Restricted Lottery and Food Service. All other funds are now a part of the base, supplemental and/or concentration grants provided to school districts.
10. The District has fully funded the Routine Restricted Maintenance program at 3% of the general Fund Expenditures – up from the expired temporary minimum level allowed by the State in the past of 1%. The additional money has been budgeted into Capital Facility Improvements to continue to catch the District up on the backlog of deferred maintenance and facility projects. As of Second Interim, \$205,011.51 has been spent on facility repairs. There is still \$214,178.49 left in the facility repair accounts for current year.
11. The District allocated \$250,000 in 2014-15 for technology maintenance and replacement. As of Second Interim, \$230,255.78 has been spent on technology replacement.
12. The District allocated \$100,000 in 2014-15 to start a Capital Equipment replacement fund. As of Second Interim, \$60,374.60 has been spent on vehicle replacement.
13. The District must continue to make an annual payment of \$1.2 million dollars out of the General Fund for the loan debt as a result of participating in SB130, which provided the District a \$14,395,000.00 loan.

Through special legislation related to the enactment of LCFF, the State of California will now be providing the District with an amount equal to the difference of the 5.75% interest rate on the loan secured through SB130 and the amount equal to the annual rate of return of the Pooled Money Investment Account for the applicable fiscal year, plus an additional 2%. This amount will vary with the loan interest rates. The State of California notified the District that we will be receiving a make whole amount of \$270,350.37 for the 2014-15 year. In 2013-14, the amount of the “make whole” payment amount was \$266,970.23.

#### Expenditure Assumptions

1. Salaries – The District has settled negotiations for current year through June 30, 2007 with CTA (certificated teachers union) and CSEA (classified employees union). Current year salary concessions were a 2% raise on the salary schedule effective 1/1/2015.
  - 1.1. Certificated salary expenses are estimated to decrease by \$228,741 from the First Interim estimates. This is due to several open certificated positions in the District.



- 1.2. Classified Salary expenses are estimated to decrease by \$38,631 from the First Interim estimates.
2. For categorically funded programs, the positions allocated are reflective of the funding available. Individuals hired into these positions are either hired as temporary employees or have a corresponding temporary employee filling their position while they serve in these categorically funded positions.
3. Benefits
- 3.1 The following reflects estimated employer rates for all statutory benefits for the budget year:
- |              |         |
|--------------|---------|
| STRS         | 8.88%   |
| PERS         | 11.771% |
| OASDI (FICA) | 6.20%   |
| Medicare     | 1.45%   |
| Workers Comp | 2.1826% |
| Unemployment | 0.05%   |
4. Benefit expenditures are estimated to decrease by \$77,295 from the First interim estimates.
5. Certificated negotiated health benefit and early retirement costs for retired certificated employees are anticipated to cost \$102,668 for the 2014-2015 fiscal year.
6. Classified negotiated health benefits for retired classified employees are anticipated to cost \$79,818 for the 2014-2015 fiscal year.
7. Books and Supplies expenditures are estimated to increase by \$86,752 from the First Interim estimates.
8. Service/Operating expenditures are estimated to increase by \$494,157 from the First Interim estimates. Most of this increase is in Special Education for services which were not in the original budget for transportation and contracts signed by the former Special Education Director that the District had not been aware of until recently.
9. Capital outlay expenses are estimated to increase by \$48,552 from the First Interim estimates. Most of this increase was due to the purchase of a vehicle for the KCHS Ag program which was made possible due to donations covering 100% of the cost.
10. Debt Service and Major Lease Payments:
- 14.1 Inter-program direct and indirect costs will be calculated at the maximum allowable rate per program.
- 14.2 If the Cafeteria Fund has a positive fund balance at the end of 2014-15, it will be charged the District's current indirect cost rate of 10.12% Ed. Code Sections 38101 (c) and 52616.4 (a)(3) specify that the indirect cost charge for Cafeteria Funds is the lesser of the school district rate (10.12%) or the statewide average rate.



- 14.3 Fund 56: This fund is used to record the final payment on the Lease-Lease Back Bonds held with the fiscal agent. The final payment will be made in 2029.
11. Fund 13: The cafeteria Fund is expected to be at least balanced with no encroachment in the 2014/15 fiscal year. In the Second Interim, the revenues to date are shown at \$92,935.74 This is due to three months of revenues being posted in early February (after the January 31 Second Interim timeline). Current revenues deposited into the county treasury to date (3/3/15) is \$300,446.92 These revenues are what was collected this school year through December 31, 2014.
12. Fund 17: Special Reserve: The monies held in this fund are the final monies from the Lease-Lease Back Bonds that have not been spent. These funds are the District's Special Reserve fund and a portion of the balance in Fund 17 is being held to repay the General Fund for the \$253,769 payment to CDE for audit findings from the 2010-11 and 2011-12 fiscal years.
13. Fund 25: Capital Facilities: Revenues in this fund have been consistently low over the last several years. What funds are collected go toward the Certificates of Participation (COP) payments for portables and the HVAC overhaul competed in prior years. Final payments for these items will be made in the fiscal years 2015/16 and 2018/18 respectively.
14. Fund 35 County School Facilities: This fund will be exhausted with the closeout of the KCHS Gymnasium project

#### Balances

1. The Reserve for "Economic Uncertainty" of 3% required by CA Education Code 33128 is funded. However, a 3% General Fund reserve for a high school district of our size is inadequate for most uncertainties that may prevail. It is the goal to set and fund this reserve at the statewide average which in 2012-13 was 19.27% for a High School District.

#### Multi-Year Projections

Enrollment and ADA increases are projected for 2015-16 as well as 2016-17 as outlined above.

LCFF funding gap estimates (increase in funding) for the 2016-17 budget varies dramatically with School Services of California estimating conservatively compared to the State Department of Finance.

LCFF Gap Funding Percentage Estimates

	2015-16 Estimates	2017-18 Estimates
SSCAL	32.19%	11.25%
DOF	32.19%	23.71%
<b>SMCJUHSD</b>	<b>32.19%</b>	<b>23.71%</b>

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

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

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2015 Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  POSITIVE CERTIFICATION

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

\_\_\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Kenneth Duane Wolgamott Telephone: 831-385-0606 ext 4338  
Title: Chief Business Official E-mail: dvolgamo@smcjuhsd.org

### Criteria and Standards Review Summary

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

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



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

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



SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2013-14) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		X
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	16,201,795.00	16,680,209.00	10,649,310.88	16,680,209.00	0.00	0.0%
2) Federal Revenue		8100-8299	882,236.00	1,206,114.00	389,365.61	1,206,114.00	0.00	0.0%
3) Other State Revenue		8300-8599	977,327.00	940,708.00	374,270.42	940,708.00	0.00	0.0%
4) Other Local Revenue		8600-8799	731,500.00	1,365,278.00	917,385.07	1,365,278.00	0.00	0.0%
5) TOTAL, REVENUES			18,792,858.00	20,192,309.00	12,330,331.98	20,192,309.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,733,131.00	7,256,109.00	3,825,457.42	7,256,109.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,327,092.00	2,375,000.00	1,272,598.40	2,375,000.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,137,971.00	3,015,014.00	1,579,266.34	3,015,014.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,007,369.00	1,839,654.00	967,433.62	1,839,654.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,475,942.00	4,415,847.00	1,296,596.78	4,415,847.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	172,161.00	79,792.39	172,161.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,517,057.00	1,541,527.00	1,398,665.40	1,541,527.00	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			18,298,562.00	20,615,312.00	10,419,810.35	20,615,312.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			494,296.00	(423,003.00)	1,910,521.63	(423,003.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	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)			494,296.00	(423,003.00)	1,910,521.63	(423,003.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,325,427.00	3,637,065.00		3,637,065.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	79,668.00		79,668.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,325,427.00	3,716,733.00		3,716,733.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,325,427.00	3,716,733.00		3,716,733.00		
2) Ending Balance, June 30 (E + F1e)			1,819,723.00	3,293,730.00		3,293,730.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		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	167,077.00	487,028.00		487,028.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	550,000.00	610,000.00		618,560.00		
Unassigned/Unappropriated Amount		9790	1,096,646.00	2,190,702.00		2,188,142.00		



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,488,494.00	8,829,520.00	6,256,672.00	8,829,520.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,016,002.00	2,484,790.00	1,230,251.00	2,484,790.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(42,842.00)	(42,842.00)	(42,842.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	29,236.00	15,180.39	29,236.00	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	4,323,376.00	4,864,338.00	2,900,904.42	4,864,338.00	0.00	0.0%
Unsecured Roll Taxes		8042	185,000.00	203,419.00	201,364.36	203,419.00	0.00	0.0%
Prior Years' Taxes		8043	219,933.00	300,471.00	47,558.07	300,471.00	0.00	0.0%
Supplemental Taxes		8044	43,000.00	76,998.00	31,736.49	76,998.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(141,182.00)	(4,938.96)	(141,182.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	28,309.00	54,279.00	7,750.48	54,279.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	2,500.00	21,182.00	5,674.63	21,182.00	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			16,306,614.00	16,680,209.00	10,649,310.88	16,680,209.00	0.00	0.0%
<b>LCFF Transfers</b>								
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	(104,819.00)	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,201,795.00	16,680,209.00	10,649,310.88	16,680,209.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	326,202.00	335,129.00	96,809.00	335,129.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	390,325.00	589,297.00	121,462.85	589,297.00	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	51,900.00	92,302.00	39,473.94	92,302.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	5,133.00	9,438.00	1,746.29	9,438.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	50,579.00	63,221.00	30,309.00	63,221.00	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%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	39,162.00	99,160.38	39,162.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	39,162.00	99,160.38	39,162.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	58,008.00	77,565.00	404.15	77,565.00	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>882,236.00</b>	<b>1,206,114.00</b>	<b>389,365.61</b>	<b>1,206,114.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	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	102,537.00	212,685.00	212,685.00	212,685.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	284,232.00	365,866.00	72,742.96	365,866.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	590,558.00	362,157.00	88,842.46	362,157.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>977,327.00</b>	<b>940,708.00</b>	<b>374,270.42</b>	<b>940,708.00</b>	<b>0.00</b>	<b>0.0%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	26,700.00	172,277.00	216,988.02	172,277.00	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	13,800.00	16,000.00	5,862.24	16,000.00	0.00	0.0%
Interest		8660	5,000.00	12,640.00	4,345.14	12,640.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	36,000.00	434,361.00	340,879.67	434,361.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	650,000.00	730,000.00	349,310.00	730,000.00	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			731,500.00	1,365,278.00	917,385.07	1,365,278.00	0.00	0.0%
TOTAL, REVENUES			18,792,877.00	20,192,309.00	12,330,331.98	20,192,309.00	0.00	0.0%



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

27 66068 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,421,885.00	6,110,826.00	3,225,176.54	6,110,826.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	336,657.00	283,937.00	136,890.23	283,937.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	874,589.00	767,876.00	430,915.65	767,876.00	0.00	0.0%
Other Certificated Salaries		1900	100,000.00	93,470.00	32,475.00	93,470.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>7,733,131.00</b>	<b>7,256,109.00</b>	<b>3,825,457.42</b>	<b>7,256,109.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	285,898.00	296,487.00	156,740.10	296,487.00	0.00	0.0%
Classified Support Salaries		2200	1,024,506.00	1,027,518.00	513,115.88	1,027,518.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	445,262.00	438,804.00	265,433.11	438,804.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	471,426.00	538,226.00	304,340.82	538,226.00	0.00	0.0%
Other Classified Salaries		2900	100,000.00	73,965.00	32,968.49	73,965.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,327,092.00</b>	<b>2,375,000.00</b>	<b>1,272,598.40</b>	<b>2,375,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	727,926.00	620,458.00	322,143.32	620,458.00	0.00	0.0%
PERS		3201-3202	281,116.00	265,698.00	138,434.93	265,698.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	327,272.00	297,658.00	152,689.85	297,658.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,434,494.00	1,439,068.00	743,502.63	1,439,068.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,090.00	4,851.00	2,535.24	4,851.00	0.00	0.0%
Workers' Compensation		3601-3602	220,412.00	209,228.00	110,600.13	209,228.00	0.00	0.0%
OPEB, Allocated		3701-3702	141,661.00	178,053.00	109,360.24	178,053.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>3,137,971.00</b>	<b>3,015,014.00</b>	<b>1,579,266.34</b>	<b>3,015,014.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	154,660.00	202,902.00	116,069.86	202,902.00	0.00	0.0%
Books and Other Reference Materials		4200	5,174.00	245,833.00	87,659.94	245,833.00	0.00	0.0%
Materials and Supplies		4300	523,059.00	1,006,037.00	457,497.41	1,006,037.00	0.00	0.0%
Noncapitalized Equipment		4400	324,476.00	384,882.00	306,206.41	384,882.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,007,369.00</b>	<b>1,839,654.00</b>	<b>967,433.62</b>	<b>1,839,654.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	165,342.00	164,719.00	71,607.05	164,719.00	0.00	0.0%
Travel and Conferences		5200	177,080.00	279,355.00	94,582.98	279,355.00	0.00	0.0%
Dues and Memberships		5300	53,066.00	80,878.00	62,883.93	80,878.00	0.00	0.0%
Insurance		5400-5450	138,100.00	149,890.00	148,790.00	149,890.00	0.00	0.0%
Operations and Housekeeping Services		5500	412,500.00	420,740.00	292,722.36	420,740.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	535,342.00	562,693.00	183,706.52	562,693.00	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	903,405.00	2,655,596.00	403,076.37	2,655,596.00	0.00	0.0%
Communications		5900	91,107.00	101,976.00	39,227.57	101,976.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,475,942.00</b>	<b>4,415,847.00</b>	<b>1,296,596.78</b>	<b>4,415,847.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	68,161.00	68,159.61	68,161.00	0.00	0.0%
Equipment Replacement		6500	100,000.00	104,000.00	11,632.78	104,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	172,161.00	79,792.39	172,161.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,943.00	6,943.00	0.00	6,943.00	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	234,600.00	234,600.00	131,051.64	234,600.00	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	32,370.00	32,370.00	0.00	32,370.00	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	688,144.00	712,614.00	712,613.76	712,614.00	0.00	0.0%
Other Debt Service - Principal		7439	555,000.00	555,000.00	555,000.00	555,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,517,057.00	1,541,527.00	1,398,665.40	1,541,527.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	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			18,298,562.00	20,615,312.00	10,419,810.35	20,615,312.00	0.00	0.0%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	16,201,795.00	16,680,209.00	10,649,310.88	16,680,209.00	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	900,228.00	763,901.00	285,427.96	763,901.00	0.00	0.0%
4) Other Local Revenue		8600-8799	72,500.00	563,322.00	377,621.06	563,322.00	0.00	0.0%
5) TOTAL, REVENUES			17,174,523.00	18,007,432.00	11,312,359.90	18,007,432.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	6,546,913.00	6,172,481.00	3,288,885.64	6,172,481.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,916,805.00	1,919,573.00	1,014,891.05	1,919,573.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,606,982.00	2,504,479.00	1,331,243.96	2,504,479.00	0.00	0.0%
4) Books and Supplies		4000-4999	836,369.00	1,133,512.00	534,538.08	1,133,512.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,496,378.00	1,705,010.00	841,464.32	1,705,010.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	110,688.00	18,320.37	110,688.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,282,457.00	1,306,927.00	1,267,613.76	1,306,927.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(18,930.00)	(107,541.00)	(56,502.64)	(107,541.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			14,766,974.00	14,745,129.00	8,240,454.54	14,745,129.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			2,407,549.00	3,262,303.00	3,071,905.36	3,262,303.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(1,913,253.00)	(2,716,874.00)	0.00	(2,716,874.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,913,253.00)	(2,716,874.00)	0.00	(2,716,874.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			494,296.00	545,429.00	3,071,905.36	545,429.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,158,356.00	2,181,605.00		2,181,605.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	79,668.00		79,668.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,158,356.00	2,261,273.00		2,261,273.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,158,356.00	2,261,273.00		2,261,273.00		
2) Ending Balance, June 30 (E + F1e)			1,652,652.00	2,806,702.00		2,806,702.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	6,000.00	6,000.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	550,000.00	610,000.00		618,560.00		
Unassigned/Unappropriated Amount		9790	1,096,652.00	2,190,702.00		2,188,142.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	9,488,494.00	8,829,520.00	6,256,672.00	8,829,520.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	2,016,002.00	2,484,790.00	1,230,251.00	2,484,790.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	(42,842.00)	(42,842.00)	(42,842.00)	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	29,236.00	15,180.39	29,236.00	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	4,323,376.00	4,864,338.00	2,900,904.42	4,864,338.00	0.00	0.0%
Unsecured Roll Taxes		8042	185,000.00	203,419.00	201,364.36	203,419.00	0.00	0.0%
Prior Years' Taxes		8043	219,933.00	300,471.00	47,558.07	300,471.00	0.00	0.0%
Supplemental Taxes		8044	43,000.00	76,998.00	31,736.49	76,998.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	(141,182.00)	(4,938.96)	(141,182.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	28,309.00	54,279.00	7,750.48	54,279.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	2,500.00	21,182.00	5,674.63	21,182.00	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			16,306,614.00	16,680,209.00	10,649,310.88	16,680,209.00	0.00	0.0%
<b>LCFF Transfers</b>								
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	(104,819.00)	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			16,201,795.00	16,680,209.00	10,649,310.88	16,680,209.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	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						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		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	102,537.00	212,685.00	212,685.00	212,685.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	229,572.00	280,866.00	72,742.96	280,866.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
California Clean Energy Jobs Act	6230	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
American Indian Early Childhood Education	7210	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
Common Core State Standards Implementation	7405	8590						
All Other State Revenue	All Other	8590	568,119.00	270,350.00	0.00	270,350.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			900,228.00	763,901.00	285,427.96	763,901.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	26,700.00	172,277.00	216,988.02	172,277.00		
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	13,800.00	16,000.00	5,862.24	16,000.00	0.00	0.0%
Interest		8660	5,000.00	12,640.00	4,320.75	12,640.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	27,000.00	362,405.00	150,450.05	362,405.00	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			72,500.00	563,322.00	377,621.06	563,322.00	0.00	0.0%
TOTAL, REVENUES			17,174.5	18,007,432.00	11,312,359.90	18,007,432.00	0.00	0.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	5,387,120.00	5,149,256.00	2,751,641.85	5,149,256.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	254,254.00	201,534.00	88,822.35	201,534.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	805,539.00	728,221.00	415,946.44	728,221.00	0.00	0.0%
Other Certificated Salaries		1900	100,000.00	93,470.00	32,475.00	93,470.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			6,546,913.00	6,172,481.00	3,288,885.64	6,172,481.00	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	938,869.00	941,856.00	462,566.23	941,856.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	406,510.00	376,220.00	216,797.83	376,220.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	471,426.00	527,532.00	302,558.50	527,532.00	0.00	0.0%
Other Classified Salaries		2900	100,000.00	73,965.00	32,968.49	73,965.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,916,805.00	1,919,573.00	1,014,891.05	1,919,573.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	623,012.00	532,730.00	279,748.44	532,730.00	0.00	0.0%
PERS		3201-3202	223,116.00	208,496.00	108,245.71	208,496.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	271,338.00	240,980.00	122,431.17	240,980.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,158,052.00	1,163,907.00	615,409.86	1,163,907.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,276.00	4,074.00	2,152.08	4,074.00	0.00	0.0%
Workers' Compensation		3601-3602	185,527.00	176,239.00	93,896.46	176,239.00	0.00	0.0%
OPEB, Allocated		3701-3702	141,661.00	178,053.00	109,360.24	178,053.00	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			2,606,982.00	2,504,479.00	1,331,243.96	2,504,479.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	100,000.00	100,000.00	13,168.72	100,000.00	0.00	0.0%
Books and Other Reference Materials		4200	3,109.00	12,927.00	1,882.55	12,927.00	0.00	0.0%
Materials and Supplies		4300	430,364.00	671,228.00	229,536.79	671,228.00	0.00	0.0%
Noncapitalized Equipment		4400	302,896.00	349,357.00	289,950.02	349,357.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			836,369.00	1,133,512.00	534,538.08	1,133,512.00	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	102,016.00	119,602.00	45,332.21	119,602.00	0.00	0.0%
Dues and Memberships		5300	53,066.00	78,878.00	62,883.93	78,878.00	0.00	0.0%
Insurance		5400-5450	138,100.00	149,890.00	148,790.00	149,890.00	0.00	0.0%
Operations and Housekeeping Services		5500	412,500.00	420,740.00	292,722.36	420,740.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	147,549.00	142,127.00	32,082.51	142,127.00	0.00	0.0%
Transfers of Direct Costs		5710	(4,000.00)	(4,000.00)	(897.68)	(4,000.00)	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	557,888.00	699,465.00	221,855.42	699,465.00	0.00	0.0%
Communications		5900	89,259.00	98,308.00	38,695.57	98,308.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,496,378.00	1,705,010.00	841,464.32	1,705,010.00	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	6,688.00	6,687.59	6,688.00	0.00	0.0%
Equipment Replacement		6500	100,000.00	104,000.00	11,632.78	104,000.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>100,000.00</b>	<b>110,688.00</b>	<b>18,320.37</b>	<b>110,688.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	6,943.00	6,943.00	0.00	6,943.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	32,370.00	32,370.00	0.00	32,370.00	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	688,144.00	712,614.00	712,613.76	712,614.00	0.00	0.0%
Other Debt Service - Principal		7439	555,000.00	555,000.00	555,000.00	555,000.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,282,457.00</b>	<b>1,306,927.00</b>	<b>1,267,613.76</b>	<b>1,306,927.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(18,930.00)	(107,541.00)	(56,502.64)	(107,541.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(18,930.00)</b>	<b>(107,541.00)</b>	<b>(56,502.64)</b>	<b>(107,541.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>14,766,974.00</b>	<b>14,745,129.00</b>	<b>8,240,454.54</b>	<b>14,745,129.00</b>	<b>0.00</b>	<b>0.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	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%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(1,913,253.00)	(2,716,874.00)	0.00	(2,716,874.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(1,913,253.00)	(2,716,874.00)	0.00	(2,716,874.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,913,253.00)	(2,716,874.00)	0.00	(2,716,874.00)	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)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	882,236.00	1,206,114.00	389,365.61	1,206,114.00	0.00	0.0%
3) Other State Revenue		8300-8599	77,099.00	176,807.00	88,842.46	176,807.00	0.00	0.0%
4) Other Local Revenue		8600-8799	659,000.00	801,956.00	539,764.01	801,956.00	0.00	0.0%
5) TOTAL, REVENUES			1,618,335.00	2,184,877.00	1,017,972.08	2,184,877.00		
<b>3. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,186,218.00	1,083,628.00	536,571.78	1,083,628.00	0.00	0.0%
2) Classified Salaries		2000-2999	410,287.00	455,427.00	257,707.35	455,427.00	0.00	0.0%
3) Employee Benefits		3000-3999	530,989.00	510,535.00	248,022.38	510,535.00	0.00	0.0%
4) Books and Supplies		4000-4999	171,000.00	706,142.00	432,895.54	706,142.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	979,564.00	2,710,837.00	455,132.46	2,710,837.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	61,473.00	61,472.02	61,473.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	234,600.00	234,600.00	131,051.64	234,600.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	18,930.00	107,541.00	56,502.64	107,541.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,531,588.00	5,870,183.00	2,179,355.81	5,870,183.00		
<b>D. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(1,913,253.00)	(3,685,306.00)	(1,161,383.73)	(3,685,306.00)		
<b>E. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	1,913,253.00	2,716,874.00	0.00	2,716,874.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,913,253.00	2,716,874.00	0.00	2,716,874.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(968,432.00)	(1,161,383.73)	(968,432.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	167,071.00	1,455,460.00		1,455,460.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			167,071.00	1,455,460.00		1,455,460.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			167,071.00	1,455,460.00		1,455,460.00		
2) Ending Balance, June 30 (E + F1e)			167,071.00	487,028.00		487,028.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	167,077.00	487,028.00		487,028.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(6.00)	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	326,202.00	335,129.00	96,809.00	335,129.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	390,325.00	589,297.00	121,462.85	589,297.00	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	51.9	92,302.00	39,473.94	92,302.00	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	5,133.00	9,438.00	1,746.29	9,438.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	50,579.00	63,221.00	30,309.00	63,221.00	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%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	39,162.00	99,160.38	39,162.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	39,162.00	99,160.38	39,162.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	58,008.00	77,565.00	404.15	77,565.00	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			882,236.00	1,206,114.00	389,365.61	1,206,114.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	54,660.00	85,000.00	0.00	85,000.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	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	22,439.00	91,807.00	88,842.46	91,807.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			77,099.00	176,807.00	88,842.46	176,807.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	24.39	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	9,000.00	71,956.00	190,429.62	71,956.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	650,000.00	730,000.00	349,310.00	730,000.00	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			659,000.00	801,956.00	539,764.01	801,956.00	0.00	0.0%
TOTAL, REVENUES			1,618,331.00	2,184,877.00	1,017,972.08	2,184,877.00	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,034,765.00	961,570.00	473,534.69	961,570.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	82,403.00	82,403.00	48,067.88	82,403.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	69,050.00	39,655.00	14,969.21	39,655.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,186,218.00</b>	<b>1,083,628.00</b>	<b>536,571.78</b>	<b>1,083,628.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	285,898.00	296,487.00	156,740.10	296,487.00	0.00	0.0%
Classified Support Salaries		2200	85,637.00	85,662.00	50,549.65	85,662.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	38,752.00	62,584.00	48,635.28	62,584.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	10,694.00	1,782.32	10,694.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>410,287.00</b>	<b>455,427.00</b>	<b>257,707.35</b>	<b>455,427.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	104,914.00	87,728.00	42,394.88	87,728.00	0.00	0.0%
PERS		3201-3202	58,000.00	57,202.00	30,189.22	57,202.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	55,934.00	56,678.00	30,258.68	56,678.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	276,442.00	275,161.00	128,092.77	275,161.00	0.00	0.0%
Unemployment Insurance		3501-3502	814.00	777.00	383.16	777.00	0.00	0.0%
Workers' Compensation		3601-3602	34,885.00	32,989.00	16,703.67	32,989.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>530,989.00</b>	<b>510,535.00</b>	<b>248,022.38</b>	<b>510,535.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	54,660.00	102,902.00	102,901.14	102,902.00	0.00	0.0%
Books and Other Reference Materials		4200	2,065.00	232,906.00	85,777.39	232,906.00	0.00	0.0%
Materials and Supplies		4300	92,695.00	334,809.00	227,960.62	334,809.00	0.00	0.0%
Noncapitalized Equipment		4400	21,580.00	35,525.00	16,256.39	35,525.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>171,000.00</b>	<b>706,142.00</b>	<b>432,895.54</b>	<b>706,142.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	165,342.00	164,719.00	71,607.05	164,719.00	0.00	0.0%
Travel and Conferences		5200	75,064.00	159,753.00	49,250.77	159,753.00	0.00	0.0%
Dues and Memberships		5300	0.00	2,000.00	0.00	2,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	387,793.00	420,566.00	151,624.01	420,566.00	0.00	0.0%
Transfers of Direct Costs		5710	4,000.00	4,000.00	897.68	4,000.00	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	345,517.00	1,956,131.00	181,220.95	1,956,131.00	0.00	0.0%
Communications		5900	1,848.00	3,668.00	532.00	3,668.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>979,564.00</b>	<b>2,710,837.00</b>	<b>455,132.46</b>	<b>2,710,837.00</b>	<b>0.00</b>	<b>0.0%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	61,473.00	61,472.02	61,473.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	61,473.00	61,472.02	61,473.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	234,600.00	234,600.00	131,051.64	234,600.00	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/IP Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			234,600.00	234,600.00	131,051.64	234,600.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	18,930.00	107,541.00	56,502.64	107,541.00	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			18,930.00	107,541.00	56,502.64	107,541.00	0.00	0.0%
TOTAL, EXPENDITURES			3,531,588.00	5,870,183.00	2,179,355.81	5,870,183.00	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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	1,913,253.00	2,716,874.00	0.00	2,716,874.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			1,913,253.00	2,716,874.00	0.00	2,716,874.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			1,913,253.00	2,716,874.00	0.00	2,716,874.00	0.00	0.0%

Resource	Description	2014-15
		Projected Year Totals
3200	ARRA: State Fiscal Stabilization Fund (11-12	410.00
3310	Special Ed: IDEA Basic Local Assistance En	1,628.00
3550	Carl D. Perkins Career and Technical Educa	5,448.00
4035	NCLB: Title II, Part A, Teacher Quality	41,147.00
6230	California Clean Energy Jobs Act	121,363.00
6300	Lottery: Instructional Materials	55,940.00
6500	Special Education	87,760.00
6512	Special Ed: Mental Health Services	125,569.00
7010	Agricultural Career Technical Education Ince	1.00
7091	Economic Impact Aid (EIA): Limited English I	2.00
7405	Common Core State Standards Implementat	1.00
9010	Other Restricted Local	47,759.00
Total, Restricted Balance		487,028.00

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	400,000.00	400,000.00	35,496.19	400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	35,000.00	35,000.00	3,682.98	35,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	80,000.00	154,435.00	53,756.57	154,435.00	0.00	0.0%
5) TOTAL, REVENUES			515,000.00	589,435.00	92,935.74	589,435.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	94,238.00	96,758.00	57,547.41	96,758.00	0.00	0.0%
3) Employee Benefits		3000-3999	49,460.00	57,428.00	31,583.73	57,428.00	0.00	0.0%
4) Books and Supplies		4000-4999	361,855.00	421,254.00	216,905.47	421,254.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	9,447.00	15,841.00	6,677.27	15,841.00	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			515,000.00	591,281.00	312,713.88	591,281.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(1,846.00)	(219,778.14)	(1,846.00)		
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	(1,846.00)	(219,778.14)	(1,846.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	871.00	31,221.00		31,221.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			871.00	31,221.00		31,221.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			871.00	31,221.00		31,221.00		
2) Ending Balance, June 30 (E + F1e)			871.00	29,375.00		29,375.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	871.00	29,369.00		29,369.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	6.00		6.00		
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	400,000.00	400,000.00	35,496.19	400,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	400,000.00	35,496.19	400,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	35,000.00	35,000.00	3,682.98	35,000.00	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			35,000.00	35,000.00	3,682.98	35,000.00	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	80,000.00	153,964.00	53,286.87	153,964.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	471.00	469.70	471.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			80,000.00	154,435.00	53,756.57	154,435.00	0.00	0.0%
TOTAL, REVENUES			515,000.00	589,435.00	92,935.74	589,435.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	94,238.00	96,758.00	57,547.41	96,758.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			94,238.00	96,758.00	57,547.41	96,758.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,506.00	10,637.00	6,266.67	10,637.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	7,211.00	7,021.00	4,175.08	7,021.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	29,637.00	37,605.00	19,857.24	37,605.00	0.00	0.0%
Unemployment Insurance		3501-3502	48.00	51.00	28.71	51.00	0.00	0.0%
Workers' Compensation		3601-3602	2,058.00	2,114.00	1,256.03	2,114.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			49,460.00	57,428.00	31,583.73	57,428.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,601.00	55,000.00	26,572.02	55,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	356,254.00	366,254.00	190,333.45	366,254.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			361,855.00	421,254.00	216,905.47	421,254.00	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	2,447.00	2,000.00	0.00	2,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,500.00	437.27	2,500.00	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	5,000.00	11,341.00	6,240.00	11,341.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			9,447.00	15,841.00	6,677.27	15,841.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	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			515,000.00	591,281.00	312,713.88	591,281.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	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	0.00	0.00	0.00		



<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	29,369.00
Total, Restricted Balance		<u>29,369.00</u>

## 2014-15 Second Interim

Special Reserve Fund for Other Than Capital Outlay Projects  
Revenues, Expenditures, and Changes in Fund Balance27 66068 0000000  
Form 171South Monterey County Joint Union High  
Monterey County

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14,800.00	526.00	3,686.26	526.00	0.00	0.0%
5) TOTAL, REVENUES			14,800.00	526.00	3,686.26	526.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14,800.00	526.00	3,686.26	526.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		



Description	Resource Codes	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)			14,800.00	526.00	3,686.26	526.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,985,159.00	2,986,818.00		2,986,818.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,985,159.00	2,986,818.00		2,986,818.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,985,159.00	2,986,818.00		2,986,818.00		
2) Ending Balance, June 30 (E + F1e)			2,999,959.00	2,987,344.00		2,987,344.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,999,959.00	2,987,344.00		2,987,344.00		
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	14,800.00	526.00	3,686.26	526.00	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			14,800.00	526.00	3,686.26	526.00	0.00	0.0%
TOTAL, REVENUES			14,800.00	526.00	3,686.26	526.00		
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		

		2014/15
Resource	Description	Projected Year Totals



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	50,000.00	50,070.00	27,889.29	50,070.00	0.00	0.0%
5) TOTAL, REVENUES			50,000.00	50,070.00	27,889.29	50,070.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	35,000.00	4,488.50	35,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	104,674.00	108,253.00	104,672.76	108,253.00	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			104,674.00	143,253.00	109,161.26	143,253.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(54,674.00)	(93,183.00)	(81,271.97)	(93,183.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	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)			(54,674.00)	(93,183.00)	(81,271.97)	(93,183.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	359,008.00	384,002.00		384,002.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			359,008.00	384,002.00		384,002.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			359,008.00	384,002.00		384,002.00		
2) Ending Balance, June 30 (E + F1e)			304,334.00	290,819.00		290,819.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		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	304,334.00	290,819.00		290,819.00		
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	0.00	70.00	476.32	70.00	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	50,000.00	50,000.00	27,412.97	50,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,000.00	50,070.00	27,889.29	50,070.00	0.00	0.0%
TOTAL, REVENUES			50,000.00	50,070.00	27,889.29	50,070.00		



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	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	5,000.00	408.50	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	30,000.00	4,080.00	30,000.00	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	35,000.00	4,488.50	35,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	20,135.00	20,135.00	16,555.52	20,135.00	0.00	0.0%
Other Debt Service - Principal		7439	84,539.00	88,118.00	88,117.24	88,118.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			104,674.00	108,253.00	104,672.76	108,253.00	0.00	0.0%
TOTAL, EXPENDITURES			104,674.00	143,253.00	109,161.26	143,253.00		

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



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	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	3,300.00	3,300.00	237.30	3,300.00	0.00	0.0%
5) TOTAL, REVENUES			3,300.00	3,300.00	237.30	3,300.00		
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	253,873.00	253,873.00	253,873.00	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	253,873.00	253,873.00	253,873.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,300.00	(250,573.00)	(253,635.70)	(250,573.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,300.00	(250,573.00)	(253,635.70)	(250,573.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	567,752.00	258,849.00		258,849.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			567,752.00	258,849.00		258,849.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			567,752.00	258,849.00		258,849.00		
2) Ending Balance, June 30 (E + F1e)			571,052.00	8,276.00		8,276.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	571,052.00	8,276.00		8,276.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,300.00	3,300.00	237.30	3,300.00	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			3,300.00	3,300.00	237.30	3,300.00	0.00	0.0%
TOTAL, REVENUES			3,300.00	3,300.00	237.30	3,300.00		

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	253,873.00	253,873.00	253,873.00	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	253,873.00	253,873.00	253,873.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	253,873.00	253,873.00	253,873.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	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%
(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		

<u>Resource</u>	<u>Description</u>	<u>2014/15 Projected Year Totals</u>
7710	State School Facilities Projects	8,276.00
Total, Restricted Balance		<u>8,276.00</u>

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,248,728.00	1,248,728.00		1,248,728.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,248,728.00	1,248,728.00		1,248,728.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,248,728.00	1,248,728.00		1,248,728.00		
2) Ending Balance, June 30 (E + F1e)			1,248,728.00	1,248,728.00		1,248,728.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,248,728.00	1,248,728.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		1,248,728.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
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%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2014/15
		Projected Year Totals
Total, Restricted Balance		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)
<b>A. DISTRICT</b>						
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)	1,822.00	1,822.00	1,860.00	1,860.00	38.00	2%
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)	1,822.00	1,822.00	1,860.00	1,860.00	38.00	2%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	2.35	2.35	2.35	2.35	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	2.35	2.35	2.35	2.35	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	1,824.35	1,824.35	1,862.35	1,862.35	38.00	2%
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)						

2014-15 Second Interim  
AVERAGE DAILY ATTENDANCE

27 66068 0000000  
Form AI

South Monterey County Joint Union High  
Monterey County

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>B. COUNTY OFFICE OF EDUCATION</b>						
<b>1. County Program ADA</b>						
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%
<b>e. Total, County Program ADA (Sum of Lines B1a through B1d)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. District Funded County Program ADA</b>						
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%
<b>f. Total, District Funded County Program ADA (Sum of Lines B2a through B2e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. TOTAL COUNTY OFFICE ADA (Sum of Lines B1e and B2f)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. Adults in Correctional Facilities</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>5. County Operations Grant ADA</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>6. Charter School ADA (Enter Charter School ADA using Tab C. Charter School ADA)</b>						

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>C. CHARTER SCHOOL ADA</b>						
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.						
<b>1. Total Charter School Regular ADA per EC 42238.05(b)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>2. Charter School County Program ADA</b>						
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%
<b>e. Total, Charter School County Program ADA (Sum of Lines C2a through C2d)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>3. Charter School Funded County Program ADA</b>						
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%
<b>f. Total, Charter School Funded County Program ADA (Sum of Lines C3a through C3e)</b>	0.00	0.00	0.00	0.00	0.00	0%
<b>4. TOTAL CHARTER SCHOOL ADA (Sum of Lines C1, C2e, and C3f)</b>	0.00	0.00	0.00	0.00	0.00	0%



	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,684,984.67	3,773,017.44	3,664,176.60	4,005,466.43	4,207,942.26	3,326,385.24	5,925,480.11	5,184,840.73
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		1,379,129.00	1,421,971.00	2,037,097.00	1,421,971.00	0.00	0.00	1,183,913.00	765,477.40
Property Taxes	8020-8079			(10,130.73)	18,226.14	0.00	35,534.52	3,100,396.52	61,203.43	0.00
Miscellaneous Funds	8080-8099				0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	8100-8299				298,201.61	16,831.00	60,000.00	0.00	14,333.00	25,000.00
Other State Revenue	8300-8599				5,425.46	63,942.00	212,685.00	0.00	92,217.96	0.00
Other Local Revenue	8600-8799			(5,550.00)	72,465.38	113,386.03	149,979.82	269,238.81	317,865.03	100,000.00
Interfund Transfers In	8910-8929					13,515.09	(13,515.09)			
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,379,129.00	1,406,290.27	2,431,415.59	1,629,645.12	444,684.25	3,369,635.33	1,669,532.42	890,477.40
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		105,614.54	586,447.00	601,570.81	641,806.53	624,278.59	64,802.24	1,200,937.71	680,000.00
Classified Salaries	2000-2999		97,455.69	180,399.08	207,250.89	182,150.72	193,589.96	225,506.14	186,245.92	206,374.62
Employee Benefits	3000-3999		72,804.77	246,449.11	248,356.14	238,044.23	251,366.55	121,090.93	401,154.61	260,000.00
Books and Supplies	4000-4999		47,882.63	107,666.77	382,449.32	230,431.88	98,356.82	44,397.38	56,248.82	166,443.38
Services	5000-5999		253,470.64	190,396.69	158,180.03	156,043.37	137,428.53	112,878.66	288,198.86	603,849.04
Capital Outlay	6000-6599		0.00	3,500.00	0.00	(19,967.22)	19,608.76	0.00	76,650.85	15,000.00
Other Outgo	7000-7499		9,383.08	19,704.46	19,704.46	19,704.46	19,704.46	1,267,613.76	42,850.72	28,572.29
Interfund Transfers Out	7600-7629						0.00			
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			586,611.35	1,334,563.11	1,617,511.65	1,448,213.97	1,344,333.67	1,836,289.11	2,252,287.49	1,960,239.33
D. BALANCE SHEET ITEMS										
A. ASSETS and Deferred Outflows										
Not In Treasury	9111-9199		(183,782.25)	(311,485.94)	(311,485.94)	(112,278.13)	0.00	1,067,205.95	(79,668.00)	
Accounts Receivable	9200-9299		6,195,925.42	229,150.87	18,065.65	79,297.27	433.00	78,298.99	(855,284.00)	581.88
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	6,012,143.17	(82,335.07)	(293,420.29)	(32,980.86)	433.00	1,145,504.94	(934,952.00)
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599		5,716,628.05	98,005.43	(27,624.86)	(54,026.90)	(17,423.39)	79,752.54	(856,651.69)	(7,834.09)
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650				206,818.07				159,252.00	
Deferred Inflows of Resources	9690								(79,668.00)	
SUBTOTAL			0.00	5,716,628.05	98,005.43	179,193.21	(54,026.90)	(17,423.39)	79,752.54	(777,067.69)
Nonoperating										
Suspense Clearing	9910			(227.50)	(0.61)	(1.36)	236.01	(3.75)		(6.66)
TOTAL BALANCE SHEET ITEMS			0.00	295,515.12	(180,568.00)	(472,614.11)	21,044.68	1,065,748.65	(157,884.31)	8,409.31
E. NET INCREASE/DECREASE (B - C + D)			1,088,032.77	(108,840.84)	341,289.83	202,475.83	(881,557.02)	2,599,094.87	(740,639.38)	(1,061,352.62)
F. ENDING CASH (A + E)			3,773,017.44	3,664,176.60	4,005,466.43	4,207,942.26	3,326,385.24	5,925,480.11	5,184,840.73	4,123,488.11
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		4,123,488.11	3,305,100.80	4,510,224.61	3,771,837.30				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	765,477.40	765,477.40	765,477.40	765,477.40	0.00		11,271,468.00	11,271,468.00
Property Taxes	8020-8079	0.00	2,203,511.12	0.00	0.00	0.00		5,408,741.00	5,408,741.00
Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00	0.00		0.00	0.00
Federal Revenue	8100-8299	50,000.00	25,000.00	375,000.00	25,000.00	316,748.39		1,206,114.00	1,206,114.00
Other State Revenue	8300-8599	255,000.00	100,000.00	10,000.00	0.00	201,437.58		940,708.00	940,708.00
Other Local Revenue	8600-8799	80,000.00	80,000.00	80,000.00	85,903.59	21,989.34		1,365,278.00	1,365,278.00
Interfund Transfers In	8910-8929				0.00			0.00	0.00
All Other Financing Sources	8930-8979				0.00			0.00	0.00
TOTAL RECEIPTS		1,150,477.40	3,173,988.52	1,230,477.40	876,380.99	540,175.31	0.00	20,192,309.00	20,192,309.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	680,000.00	680,000.00	680,000.00	680,000.00	30,651.58		7,256,109.00	7,256,109.00
Classified Salaries	2000-2999	215,000.00	215,000.00	215,000.00	215,000.00	36,026.98		2,375,000.00	2,375,000.00
Employee Benefits	3000-3999	260,000.00	260,000.00	260,000.00	260,000.00	135,747.66		3,015,014.00	3,015,014.00
Books and Supplies	4000-4999	166,443.38	166,443.38	166,443.38	166,443.38	40,003.47		1,839,653.99	1,839,654.00
Services	5000-5999	603,849.04	603,849.04	603,849.04	603,849.04	100,005.03		4,415,847.01	4,415,847.00
Capital Outlay	6000-6599	15,000.00	15,000.00	15,000.00	15,000.00	17,368.61		172,161.00	172,161.00
Other Outgo	7000-7499	28,572.29	28,572.29	28,572.29	28,572.44	0.00		1,541,527.00	1,541,527.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		1,968,864.71	1,968,864.71	1,968,864.71	1,968,864.86	359,803.33	0.00	20,615,312.00	20,615,312.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							68,505.69	
Accounts Receivable	9200-9299							5,746,469.08	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	5,814,974.77	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							4,930,825.09	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							366,070.07	
Deferred Inflows of Resources	9690							(79,668.00)	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	5,217,227.16	
Nonoperating									
Suspense Clearing	9910							(3.87)	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	597,743.74	
E. NET INCREASE/DECREASE (B - C + D)		(818,387.31)	1,205,123.81	(738,387.31)	(1,092,483.87)	180,371.98	0.00	174,740.74	(423,003.00)
F. ENDING CASH (A + E)		3,305,100.80	4,510,224.61	3,771,837.30	2,679,353.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,859,725.41	

	Object	Beginning Balances (Ref: Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS										
and Deferred Outflows										
Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
Deferred Outflows of Resources	9490									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities and Deferred Inflows										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Unearned Revenues	9650									
Deferred Inflows of Resources	9690									
SUBTOTAL			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET ITEMS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										



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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET ITEMS									
Assets and Deferred Outflows									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
Deferred Outflows of Resources	9490							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Liabilities and Deferred Inflows									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Unearned Revenues	9650							0.00	
Deferred Inflows of Resources	9690							0.00	
SUBTOTAL		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET ITEMS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		2,679,353.43	2,679,353.43	2,679,353.43	2,679,353.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								2,679,353.43	

Part I - General Administrative Share of Plant Services Costs

California's indirect cost plan allows that the general administrative costs in the indirect cost pool may include that portion of plant services costs (maintenance and operations costs and facilities rents and leases costs) attributable to the general administrative offices. The calculation of the plant services costs attributed to general administration and included in the pool is standardized and automated using the percentage of salaries and benefits relating to general administration as proxy for the percentage of square footage occupied by general administration.

A. Salaries and Benefits - Other General Administration and Centralized Data Processing

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000)

792,720.00

2. Contracted general administrative positions not paid through payroll

a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.

a. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000)

11,675,350.00

C. Percentage of Plant Services Costs Attributable to General Administration  
(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6)

6.79%

Part II - Adjustments for Employment Separation Costs

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

A. Normal Separation Costs (optional)

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation.

0.00

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero.

0.00

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California Dept of Education  
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**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	1,023,009.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	354,744.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	5,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	147,242.30
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	1,529,995.30
9. Carry-Forward Adjustment (Part IV, Line F)	124,603.15
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	1,654,598.45

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	10,320,942.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	2,279,932.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	1,788,277.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	394,110.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	0.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	355,171.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	38,000.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	9,203.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	2,021,274.70
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	591,281.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	17,798,190.70

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs)  
(Line A8 divided by Line B18)

8.60%

**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2015-16 see [www.cde.ca.gov/fg/ac/l/c](http://www.cde.ca.gov/fg/ac/l/c))  
(Line A10 divided by Line B18)

9.30%



Part IV - Carry-forward Adjustment

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

A.	Indirect costs incurred in the current year (Part III, Line A8)	1,529,995.30
B.	Carry-forward adjustment from prior year(s)	
1.	Carry-forward adjustment from the second prior year	395,784.75
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-forward adjustment for under- or over-recovery in the current year	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (10.12%) times Part III, Line B18); zero if negative	124,603.15
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (10.12%) times Part III, Line B18) or (the highest rate used to recover costs from any program (11.67%) times Part III, Line B18); zero if positive	0.00
D.	Preliminary carry-forward adjustment (Line C1 or C2)	124,603.15
E.	Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.		
Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
Option 2.	Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
Option 3.	Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	not applicable
LEA request for Option 1, Option 2, or Option 3		1
F.	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	124,603.15

Approved indirect cost rate: 10.12%  
 Highest rate used in any program: 11.67%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	543,346.00	45,951.00	8.46%
01	3185	34,927.00	2,863.00	8.20%
01	4035	45,809.00	5,346.00	11.67%
01	4201	9,244.00	194.00	2.10%
01	4203	61,957.00	1,264.00	2.04%
01	7091	676,195.00	20,913.00	3.09%
01	7405	275,420.00	31,010.00	11.26%



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	16,680,209.00	12.83%	18,820,134.00	7.08%	20,151,960.00
2. Federal Revenues	8100-8299	1,206,114.00	-29.19%	854,085.00	0.00%	854,085.00
3. Other State Revenues	8300-8599	940,708.00	0.00%	940,708.00	0.00%	940,708.00
4. Other Local Revenues	8600-8799	1,365,278.00	-7.20%	1,266,956.00	0.00%	1,266,956.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		20,192,309.00	8.37%	21,881,883.00	6.09%	23,213,709.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				7,256,109.00		7,921,133.00
b. Step & Column Adjustment				133,341.00		141,072.00
c. Cost-of-Living Adjustment				221,683.00		322,488.00
d. Other Adjustments				310,000.00		120,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	7,256,109.00	9.17%	7,921,133.00	7.37%	8,504,693.00
2. Classified Salaries						
a. Base Salaries				2,375,000.00		2,687,860.00
b. Step & Column Adjustment				40,398.00		43,495.00
c. Cost-of-Living Adjustment				72,462.00		109,254.00
d. Other Adjustments				200,000.00		100,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,375,000.00	13.17%	2,687,860.00	9.40%	2,940,609.00
3. Employee Benefits	3000-3999	3,015,014.00	21.38%	3,659,483.00	9.18%	3,995,411.00
4. Books and Supplies	4000-4999	1,839,654.00	-36.88%	1,161,182.00	1.99%	1,184,306.00
5. Services and Other Operating Expenditures	5000-5999	4,415,847.00	-2.03%	4,326,097.00	-10.64%	3,865,610.00
6. Capital Outlay	6000-6999	172,161.00	-56.44%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,541,527.00	0.00%	1,541,527.00	0.00%	1,541,527.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(27,541.00)	0.00%	(27,541.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		20,615,312.00	3.54%	21,344,741.00	3.44%	22,079,615.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(423,003.00)		537,142.00		1,134,094.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,716,733.00		3,293,730.00		3,830,872.00
2. Ending Fund Balance (Sum lines C and D1)		3,293,730.00		3,830,872.00		4,964,966.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	487,028.00		487,028.00		487,028.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	618,560.00		648,593.00		670,639.00
2. Unassigned/Unappropriated	9790	2,188,142.00		2,695,251.00		3,807,299.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		3,293,730.00		3,830,872.00		4,964,966.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	618,560.00		648,593.00		670,639.00
c. Unassigned/Unappropriated	9790	2,188,142.00		2,695,251.00		3,807,299.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,987,344.00		2,987,344.00		2,987,344.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		5,794,046.00		6,331,188.00		7,465,282.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		28.11%		29.66%		33.81%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Col. A: Form AI, Estimated P-2 ADA column, lines A4, C1, and C2e; enter projections)		1,860.00		1,920.00		1,960.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		20,615,312.00		21,344,741.00		22,079,615.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		20,615,312.00		21,344,741.00		22,079,615.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		618,459.36		640,342.23		662,388.45
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		618,459.36		640,342.23		662,388.45
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	16,680,209.00	12.83%	18,820,134.00	7.08%	20,151,960.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	
3. Other State Revenues	8300-8599	763,901.00	0.00%	763,901.00	0.00%	763,901.00
4. Other Local Revenues	8600-8799	563,322.00	-17.45%	465,000.00	0.00%	465,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(2,716,874.00)	41.22%	(3,836,699.00)	-6.36%	(3,592,708.00)
6. Total (Sum lines A1 thru A5c)		15,290,558.00	6.03%	16,212,336.00	9.72%	17,788,153.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				6,172,481.00		6,654,486.00
b. Step & Column Adjustment				113,428.00		118,514.00
c. Cost-of-Living Adjustment				188,577.00		270,920.00
d. Other Adjustments				180,000.00		60,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	6,172,481.00	7.81%	6,654,486.00	6.75%	7,103,920.00
2. Classified Salaries						
a. Base Salaries				1,919,573.00		2,110,791.00
b. Step & Column Adjustment				32,651.00		34,157.00
c. Cost-of-Living Adjustment				58,567.00		85,798.00
d. Other Adjustments				100,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,919,573.00	9.96%	2,110,791.00	8.05%	2,280,746.00
3. Employee Benefits	3000-3999	2,504,479.00	19.35%	2,989,089.00	8.26%	3,235,928.00
4. Books and Supplies	4000-4999	1,133,512.00	-24.47%	856,182.00	2.70%	879,306.00
5. Services and Other Operating Expenditures	5000-5999	1,705,010.00	5.00%	1,790,260.00	5.00%	1,879,773.00
6. Capital Outlay	6000-6999	110,688.00	-32.24%	75,000.00	0.00%	75,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,306,927.00	0.00%	1,306,927.00	0.00%	1,306,927.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(107,541.00)	0.00%	(107,541.00)	0.00%	(107,541.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		14,745,129.00	6.31%	15,675,194.00	6.24%	16,654,059.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		545,429.00		537,142.00		1,134,094.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,261,273.00		2,806,702.00		3,343,844.00
2. Ending Fund Balance (Sum lines C and D1)		2,806,702.00		3,343,844.00		4,477,938.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	618,560.00		648,593.00		670,639.00
2. Unassigned/Unappropriated	9790	2,188,142.00		2,695,251.00		3,807,299.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,806,702.00		3,343,844.00		4,477,938.00



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	618,560.00		648,593.00		670,639.00
c. Unassigned/Unappropriated	9790	2,188,142.00		2,695,251.00		3,807,299.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,987,344.00		2,987,344.00		2,987,344.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>5,794,046.00</b>		<b>6,331,188.00</b>		<b>7,465,282.00</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
The District anticipates adding both Certificated and Classified positions over the next two years due to growth and LCAP funding priorities.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	1,206,114.00	-29.19%	854,085.00	0.00%	854,085.00
3. Other State Revenues	8300-8599	176,807.00	0.00%	176,807.00	0.00%	176,807.00
4. Other Local Revenues	8600-8799	801,956.00	0.00%	801,956.00	0.00%	801,956.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,716,874.00	41.22%	3,836,699.00	-6.36%	3,592,708.00
6. Total (Sum lines A1 thru A5c)		4,901,751.00	15.66%	5,669,547.00	-4.30%	5,425,556.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,083,628.00		1,266,647.00
b. Step & Column Adjustment				19,913.00		22,558.00
c. Cost-of-Living Adjustment				33,106.00		51,568.00
d. Other Adjustments				130,000.00		60,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,083,628.00	16.89%	1,266,647.00	10.59%	1,400,773.00
2. Classified Salaries						
a. Base Salaries				455,427.00		577,069.00
b. Step & Column Adjustment				7,747.00		9,338.00
c. Cost-of-Living Adjustment				13,895.00		23,456.00
d. Other Adjustments				100,000.00		50,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	455,427.00	26.71%	577,069.00	14.35%	659,863.00
3. Employee Benefits	3000-3999	510,535.00	31.31%	670,394.00	13.29%	759,483.00
4. Books and Supplies	4000-4999	706,142.00	-56.81%	305,000.00	0.00%	305,000.00
5. Services and Other Operating Expenditures	5000-5999	2,710,837.00	-6.46%	2,535,837.00	-21.69%	1,985,837.00
6. Capital Outlay	6000-6999	61,473.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	234,600.00	0.00%	234,600.00	0.00%	234,600.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	107,541.00	-25.61%	80,000.00	0.00%	80,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,870,183.00	-3.42%	5,669,547.00	-4.30%	5,425,556.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(968,432.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,455,460.00		487,028.00		487,028.00
2. Ending Fund Balance (Sum lines C and D1)		487,028.00		487,028.00		487,028.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	487,028.00		487,028.00		487,028.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		487,028.00		487,028.00		487,028.00

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



Section I - Expenditures	Funds 01, 09, and 62			2014-15 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	20,615,312.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3385)	All	All	1000-7999	1,252,221.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999	0.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	152,552.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	1,267,614.00
4. Other Transfers Out	All	9200	7200-7299	32,370.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C8, D1, or D2.			
10. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C9)				1,452,536.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		1,846.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C10, plus lines D1 and D2)				17,912,401.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				17,912,401.00



Section II - Expenditures Per ADA		2014-15 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, sum of lines A4, C1, and C2e)*		1,857.65
B. Charter school ADA adjustments (From Section IV)		0.00
C. Adjusted total ADA (Lines A plus B)		1,857.65
D. Expenditures per ADA (Line I.G divided by Line II.C)		9,642.51

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	14,553,627.71	8,006.66
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	14,553,627.71	8,006.66
B. Required effort (Line A.2 times 90%)	13,098,264.94	7,205.99
C. Current year expenditures (Line I.G and Line II.D)	17,912,401.00	9,642.51
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2016-17 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line B)**

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00



Account Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	<b>UNDUPLICATED PUPIL COUNT</b>									274
	<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>									
0-1999	Certificated Salaries	37,195.00	0.00	0.00	0.00	0.00	0.00	806,471.00		843,666.00
0-2999	Classified Salaries	18,194.00	0.00	0.00	0.00	0.00	0.00	296,487.00		314,681.00
0-3999	Employee Benefits	15,371.00	0.00	0.00	0.00	0.00	0.00	406,845.00		422,216.00
0-4999	Books and Supplies	3,500.00	0.00	0.00	0.00	0.00	623.00	11,415.00		15,538.00
0-5999	Services and Other Operating Expenditures	697,778.00	0.00	0.00	0.00	0.00	270,194.00	202,315.00		1,170,287.00
0-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>772,038.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>270,817.00</b>	<b>1,723,533.00</b>	<b>0.00</b>	<b>2,766,388.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL COSTS</b>	<b>772,038.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>270,817.00</b>	<b>1,723,533.00</b>	<b>0.00</b>	<b>2,766,388.00</b>
	<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>									
0-1999	Certificated Salaries	37,195.00	0.00	0.00	0.00	0.00	0.00	806,471.00		843,666.00
0-2999	Classified Salaries	18,194.00	0.00	0.00	0.00	0.00	0.00	30,625.00		48,819.00
0-3999	Employee Benefits	15,371.00	0.00	0.00	0.00	0.00	0.00	244,876.00		260,247.00
0-4999	Books and Supplies	3,500.00	0.00	0.00	0.00	0.00	623.00	11,415.00		15,538.00
0-5999	Services and Other Operating Expenditures	697,778.00	0.00	0.00	0.00	0.00	270,194.00	202,315.00		1,170,287.00
0-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	<b>772,038.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>270,817.00</b>	<b>1,295,702.00</b>	<b>0.00</b>	<b>2,338,557.00</b>
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>TOTAL BEFORE OBJECT 8980</b>	<b>772,038.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>270,817.00</b>	<b>1,295,702.00</b>	<b>0.00</b>	<b>2,338,557.00</b>
3980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									94,330.00
	<b>TOTAL COSTS</b>									<b>2,432,887.00</b>



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
AL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
10-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
10-2999	Classified Salaries	7,500.00	0.00	0.00	0.00	0.00	0.00	0.00		7,500.00
10-3999	Employee Benefits	1,622.00	0.00	0.00	0.00	0.00	0.00	21,074.00		22,696.00
10-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
10-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
10-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
10-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	9,122.00	0.00	0.00	0.00	0.00	0.00	21,074.00	0.00	30,196.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	9,122.00	0.00	0.00	0.00	0.00	0.00	21,074.00	0.00	30,196.00
11, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									94,330.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 500-6540, & 7240, goals 5000-5999)									1,810,721.00
	TOTAL COSTS									1,935,247.00

Each additional sheet with explanations of any amounts in the Adjustments column.

ct Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDUPLICATED PUPIL COUNT									274
AL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
0-1999	Certificated Salaries	60,050.84	0.00	0.00	0.00	0.00	0.00	764,789.08		824,839.92
0-2999	Classified Salaries	3,476.67	0.00	0.00	0.00	0.00	0.00	260,046.05		263,522.72
0-3999	Employee Benefits	13,145.50	0.00	0.00	0.00	0.00	0.00	361,035.83		374,181.33
0-4999	Books and Supplies	1,595.65	0.00	0.00	0.00	0.00	0.00	7,814.30		9,409.95
0-5999	Services and Other Operating Expenditures	418,028.55	0.00	0.00	0.00	0.00	219,546.09	62,367.75		699,942.39
0-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	496,297.21	0.00	0.00	0.00	0.00	219,546.09	1,456,053.01	0.00	2,171,896.31
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
CRA	Program Cost Report Allocations (non-add)	87,921.92								87,921.92
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL COSTS	496,297.21	0.00	0.00	0.00	0.00	219,546.09	1,456,053.01	0.00	2,171,896.31
ERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
0-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	260,046.05		260,046.05
0-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	146,257.82		146,257.82
0-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	0.00	0.00	0.00	0.00	0.00	0.00	406,303.87	0.00	406,303.87
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	0.00	0.00	0.00	0.00	0.00	0.00	406,303.87	0.00	406,303.87
3980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									2,923.17
	TOTAL COSTS									403,380.70



Account Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>GENERAL AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
0-1999	Certificated Salaries	60,050.84	0.00	0.00	0.00	0.00	0.00	764,789.08		824,839.92
0-2999	Classified Salaries	3,476.67	0.00	0.00	0.00	0.00	0.00	0.00		3,476.67
0-3999	Employee Benefits	13,145.50	0.00	0.00	0.00	0.00	0.00	214,778.01		227,923.51
0-4999	Books and Supplies	1,595.65	0.00	0.00	0.00	0.00	0.00	7,814.30		9,409.95
0-5999	Services and Other Operating Expenditures	418,028.55	0.00	0.00	0.00	0.00	219,546.09	62,367.75		699,942.39
0-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	496,297.21	0.00	0.00	0.00	0.00	219,546.09	1,049,749.14	0.00	1,765,592.44
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
CRA	Program Cost Report Allocations (non-add)	87,921.92								87,921.92
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECT 8980	496,297.21	0.00	0.00	0.00	0.00	219,546.09	1,049,749.14	0.00	1,765,592.44
3980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									2,923.17
	TOTAL COSTS									1,768,515.61
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
0-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	12,222.85		12,222.85
0-4999	Books and Supplies	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-5999	Services and Other Operating Expenditures	380,972.63	0.00	0.00	0.00	0.00	0.00	0.00		380,972.63
0-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
0-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	380,972.63	0.00	0.00	0.00	0.00	0.00	12,222.85	0.00	393,195.48
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	380,972.63	0.00	0.00	0.00	0.00	0.00	12,222.85	0.00	393,195.48
01, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									0.00
3980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									2,923.17
3980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									832,673.96
	TOTAL COSTS									1,228,792.61

Attach an additional sheet with explanations of any amounts in the Adjustments column.



SELPA: Monterey County (AS)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2014-15 MOE requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

**SECTION 1** Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:

	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Monterey County (AS)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	<u>State and Local</u>	<u>Local Only</u>
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	<u>0.00</u>	
Maximum available for MOE reduction (50% of increase in funding)	<u>0.00</u> (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	<u>0.00</u> (b)	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)                      (c)

Available for MOE reduction.  
(line (a) minus line (c), zero if negative) 0.00 (d)

Enter portion used to reduce MOE requirement  
(cannot exceed line (d), Available for MOE reduction).                     

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement  
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).                      (e)

Available to set aside for EIS  
(line (b) minus line (e), zero if negative) 0.00 (f)

SELPA: Monterey County (AS)

**SECTION 3**

**A. COMBINED STATE AND LOCAL EXPENDITURES METHOD**

	Column A Projected Exps. FY 2014-15 (LP-I Worksheet)	Column B Actual Expenditures FY 2013-14 (LA-I Worksheet)	Column C Difference (A - B)
1. Total special education expenditures	2,766,388.00		
2. Less: Expenditures paid from federal sources	333,501.00		
3. Expenditures paid from state and local sources	2,432,887.00	1,768,515.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	2,432,887.00	1,768,515.61	664,371.39
4. Special education unduplicated pupil count	274	274	
5. Per capita state and local expenditures (A3/A4)	8,879.15	6,454.44	2,424.71

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be reviewed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be reviewed.



SELPA: Monterey County (AS)

**B. LOCAL EXPENDITURES ONLY METHOD**

	Projected Exps. FY 2014-15	Actual Expenditures FY 2013-14	Difference
1. Last year's local expenditures met MOE requirement:			
a. Expenditures paid from local sources	1,935,247.00	1,228,792.61	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	1,935,247.00	1,228,792.61	706,454.39
b. Per capita local expenditures (B1a/A4)	7,062.95	4,484.64	2,578.31

If one or both of the differences in Column C are positive (current year local expenditures, in total or per capita, are greater than prior year's net local expenditures), the MOE requirement is met.

If both of the differences in Column C are negative, the MOE is not met based on local expenditures only.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2014-15 MOE requirement and make the selection on Page 1.

Duane Wolgamott  
Contact Name

831-385-0606 ext 4338  
Telephone Number

Chief Business Official  
Title

dvolgamo@smcjuhsd.org  
E-mail Address

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
511 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								



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

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



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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	1,851.00	1,860.00	0.5%	Met
1st Subsequent Year (2015-16)	1,920.00	1,920.00	0.0%	Met
2nd Subsequent Year (2016-17)	1,960.00	1,960.00	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:  
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	1,993	1,993	0.0%	Met
1st Subsequent Year (2015-16)	2,090	2,107	0.8%	Met
2nd Subsequent Year (2016-17)	2,160	2,184	1.1%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	1,759	1,977	89.0%
Second Prior Year (2012-13)	1,831	1,971	92.9%
First Prior Year (2013-14)	1,829	1,962	93.2%
Historical Average Ratio:			91.7%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			92.2%

#### 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)	1,860	1,993	93.3%	Not Met
1st Subsequent Year (2015-16)	1,920	2,107	91.1%	Met
2nd Subsequent Year (2016-17)	1,960	2,184	89.7%	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)

Current year ADA to enrollment ration is above 94%



4. CRITERION: LCFF Revenue

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

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

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

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

LCFF Revenue				
(Fund 01, Objects 8011, 8012, 8020-8089)				
	First Interim	Second Interim		
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals	Percent Change	Status
Current Year (2014-15)	16,624,895.00	16,723,051.00	0.6%	Met
1st Subsequent Year (2015-16)	18,261,138.00	18,910,275.00	3.6%	Not Met
2nd Subsequent Year (2016-17)	19,834,031.00	20,245,368.00	2.1%	Not 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 first interim projections 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)

Enrollment growth and higher Gap funding projections for 2015-16 and 2016-17 have lead to the increased funding projections. the District used the average of DOF and SSCAL gap funding numbers at 1st interim and 2nd interim.

## 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)	10,316,173.59	12,931,921.54	79.8%
Second Prior Year (2012-13)	9,982,763.27	13,119,860.79	76.1%
First Prior Year (2013-14)	9,567,931.51	13,012,109.89	73.5%
Historical Average Ratio:			76.5%

District's Reserve Standard Percentage (Criterion 10B, Line 4) District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
	3.0%	3.0%	3.0%
	73.5% to 79.5%	73.5% to 79.5%	73.5% to 79.5%

### 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)	10,596,533.00	14,745,129.00	71.9%	Not Met
1st Subsequent Year (2015-16)	11,754,366.00	15,675,194.00	75.0%	Met
2nd Subsequent Year (2016-17)	12,620,594.00	16,654,059.00	75.8%	Met

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

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

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

Explanation:  
(required if NOT met)

Current year has several unfilled positions and large carryover in unrestricted lottery is changing the ration for this year.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2014-15)	1,204,199.00	1,206,114.00	0.2%	No
1st Subsequent Year (2015-16)	854,085.00	854,085.00	0.0%	No
2nd Subsequent Year (2016-17)	854,085.00	854,085.00	0.0%	No

Explanation:  
(required if Yes)

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2014-15)	967,668.00	940,708.00	-2.8%	No
1st Subsequent Year (2015-16)	923,762.00	940,708.00	1.8%	No
2nd Subsequent Year (2016-17)	923,762.00	940,708.00	1.8%	No

Explanation:  
(required if Yes)

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2014-15)	1,016,405.00	1,365,278.00	34.3%	Yes
1st Subsequent Year (2015-16)	1,016,305.00	1,266,956.00	24.7%	Yes
2nd Subsequent Year (2016-17)	1,016,305.00	1,266,956.00	24.7%	Yes

Explanation:  
(required if Yes)

Actual revenues collected are leading to the projected increases. Over \$917,000 collected to date. Using current year to project increases in next two years.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2014-15)	1,752,902.00	1,839,654.00	4.9%	No
1st Subsequent Year (2015-16)	1,022,940.00	1,161,182.00	13.5%	Yes
2nd Subsequent Year (2016-17)	1,043,399.00	1,184,306.00	13.5%	Yes

Explanation:  
(required if Yes)

Reduction in Books and supplies in next two years as the current year has large carryover in unrestricted lottery to spend.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2014-15)	3,921,690.00	4,415,847.00	12.6%	Yes
1st Subsequent Year (2015-16)	3,332,335.00	4,326,097.00	29.8%	Yes
2nd Subsequent Year (2016-17)	3,398,982.00	3,865,610.00	13.7%	Yes

Explanation:  
(required if Yes)

Current Year - Contracted Services have increased mainly in Special Education - contracts discovered after SpEd Directed left. 15/16 decrease is due to a combination of decrease in Categorical funding expenditures, decrease in Carryover in Maintenance repairs and increase for large Maintenance repair contract. 16/17 is decreased for reduction of one time maintenance contract in 15/16.



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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	3,188,272.00	3,512,100.00	10.2%	Not Met
1st Subsequent Year (2015-16)	2,794,152.00	3,061,749.00	9.6%	Not Met
2nd Subsequent Year (2016-17)	2,794,152.00	3,061,749.00	9.6%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	5,674,592.00	6,255,501.00	10.2%	Not Met
1st Subsequent Year (2015-16)	4,355,275.00	5,487,279.00	26.0%	Not Met
2nd Subsequent Year (2016-17)	4,442,381.00	5,049,916.00	13.7%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

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

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

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

Actual revenues collected are leading to the projected increases. Over \$917,000 collected to date. Using current year to project increases in next two years.

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

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

Reduction in Books and supplies in next two years as the current year has large carryover in unrestricted lottery to spend.

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

Current Year - Contracted Services have increased mainly in Special Education - contracts discovered after SpEd Directed left. 15/16 decrease is due to a combination of decrease in Categorical funding expenditures, decrease in Carryover in Maintenance repairs and increase for large Maintenance repair contract. 16/17 is decreased for reduction of one time maintenance contract in 15/16.

7. CRITERION: Facilities Maintenance

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	598,415.00	811,823.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		811,823.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	28.1%	29.7%	33.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	9.4%	9.9%	11.3%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2014-15)	545,429.00	14,745,129.00	N/A	Met
1st Subsequent Year (2015-16)	537,142.00	15,675,194.00	N/A	Met
2nd Subsequent Year (2016-17)	1,134,094.00	16,654,059.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:  
(required if NOT met)



9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)		Status
Current Year (2014-15)	3,293,730.00	Met	
1st Subsequent Year (2015-16)	3,830,872.00	Met	
2nd Subsequent Year (2016-17)	4,964,966.00	Met	

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2014-15)	2,679,353.43		Met

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

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

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

Explanation:  
(required if NOT met)

# 10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	1,860	1,920	1,960
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:

Yes

- a. Enter the name(s) of the SELPA(s):

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

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

## 10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	20,615,312.00	21,344,741.00	22,079,615.00
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)	20,615,312.00	21,344,741.00	22,079,615.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	618,459.36	640,342.23	662,388.45
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)	618,459.36	640,342.23	662,388.45

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)	618,560.00	648,593.00	670,639.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	2,188,142.00	2,695,251.00	3,807,299.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	2,987,344.00	2,987,344.00	2,987,344.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,794,046.00	6,331,188.00	7,465,282.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	28.11%	29.66%	33.81%
District's Reserve Standard (Section 10B, Line 7):	618,459.36	640,342.23	662,388.45
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:  
(required if NOT met)



SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(1,990,104.00)	(2,716,874.00)	36.5%	726,770.00	Not Met
1st Subsequent Year (2015-16)	(2,688,920.00)	(3,836,699.00)	42.7%	1,147,779.00	Not Met
2nd Subsequent Year (2016-17)	(2,800,079.00)	(3,592,708.00)	28.3%	792,629.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
<b>1d. Capital Project Cost Overruns</b>					
Have capital project cost overruns occurred since first interim projections that may impact the general fund operational budget?				<span style="border: 1px solid black; padding: 2px;">No</span>	

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

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

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

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

Explanation:  
(required if NOT met)

Current year - Special Education costs and contracts were not fully budgeted for and CBA salary increases. This was discovered after the Director left the District. 2015/16 contribution increased due to additional Special Education Staffing and a large one time maintenance repair contract and CBA salary increases. 2017/18 reduced from projected 15/16 but additional staffing budgeted for in addition to CBA salary increases.

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

Explanation:  
(required if NOT met)

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

Explanation:  
(required if NOT met)

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

Project Information:  
(required if YES)





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

DATA ENTRY: Enter an explanation if Yes.

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

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

GO Bond property tax revenue bond payment increase. Not general fund.

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

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

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

No

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

Explanation:  
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

a. OPEB actuarial accrued liability (AAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
2,226,672.00	2,226,672.00
2,614,898.00	2,614,898.00

b. OPEB unfunded actuarial accrued liability (UAAL)

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

Actuarial	Actuarial
Jun 13, 2014	Jun 13, 2014

d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
278,340.00	133,236.00
278,340.00	132,646.00
278,340.00	147,475.00

b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)

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

177,455.00	178,053.00
177,455.00	178,053.00
177,455.00	178,053.00

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

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

0.00	133,236.00
0.00	132,646.00
0.00	147,475.00

d. Number of retirees receiving OPEB benefits

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

12	12
12	12
12	12

4. Comments:



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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

a. Required contribution (funding) for self-insurance programs  
Current Year (2014-15)  
1st Subsequent Year (2015-16)  
2nd Subsequent Year (2016-17)

First Interim (Form 01CSI, Item S7B)	Second Interim

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


4. Comments:

--

## S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of first interim projections?

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	72.5	78.5	82.5	84.0

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

Yes

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 First Interim Projections

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

Dec 17, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 18, 2014

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

Yes

If Yes, date of budget revision board adoption:

Mar 11, 2015

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2017

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

Yes

Yes

Yes

#### One Year Agreement

Total cost of salary settlement

59,446

369,496

393,476

% 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")

2.0%

3.0%

4.0%

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

General Fund - Undesignated balance

Negotiations Not Settled

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

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

1. Are costs of H&W benefit changes included in the interim and MYPs?	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
2. Total cost of H&W benefits	Yes	Yes	Yes
3. Percent of H&W cost paid by employer	870,824	950,324	1,009,949
4. Percent projected change in H&W cost over prior year	100.0%	100.0%	100.0%
	9.1%	14.6%	6.3%

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

Are any new costs negotiated since first interim projections for prior year settlements included in the interim?			
If Yes, amount of new costs included in the interim and MYPs	No		
If Yes, explain the nature of the new costs:			

Certificated (Non-management) Step and Column Adjustments

1. Are step & column adjustments included in the interim and MYPs?	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
2. Cost of step & column adjustments	Yes	Yes	Yes
3. Percent change in step & column over prior year	121,000	133,341	141,072
	2.0%	10.0%	5.8%

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

1. Are savings from attrition included in the budget and MYPs?	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	No	No	No
	No	No	No

Certificated (Non-management) - Other

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



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

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

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

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

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

No

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	40.5	48.5	50.0	50.0

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

Yes

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?

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

Dec 17, 2014

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 18, 2014

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

Yes

If Yes, date of budget revision board adoption:

Mar 11, 2015

4. Period covered by the agreement:

Begin Date: Jul 01, 2014

End Date: Jun 30, 2017

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

24,136

97,993

125,567

2.0%

3.0%

4.0%

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

General Fund - Undesignated Fund Balance

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
605,788	653,604	737,282
100.0%	100.0%	100.0%
22.0%	7.9%	1280.0%

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

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

Yes		
42,027	159,790	231,638

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
27,000	40,398	43,495
2.0%	49.6%	7.7%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

No

If Yes or n/a, complete number of FTEs, then skip to S9.

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	14.0	13.0	13.0	13.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

Total cost of salary settlement

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


**Negotiations Not Settled**

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

15,000

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

4. Amount included for any tentative salary schedule increases

0

0

0

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

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

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

No	Yes	Yes
137,837	150,837	160,587
100.0%	100.0%	100.0%
5.0%	9.4%	6.5%

**Management/Supervisor/Confidential Step and Column Adjustments**

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

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

Yes	Yes	Yes
5,422	23,376	23,376
0.5%	431.1%	0.0%

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

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

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

Yes	Yes	Yes
11,760	11,760	11,760
0.0%	0.0%	0.0%



S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:  
(optional)

End of School District Second Interim Criteria and Standards Review

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Second Interim  
2014-15 Projected Totals  
Technical Review Checks

South Monterey County Joint Union High

Monterey 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) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
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.



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Second Interim  
2014-15 Actuals to Date  
Technical Review Checks  
South Monterey County Joint Union High

Monterey County

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

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## 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>
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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) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
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

INTRAED-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

INTRAED-INDIRECT - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by fund. PASSED

INTRAED-INDIRECT-FN - (W) - Transfers of Indirect Costs (Object 7310) must net to zero by function. PASSED

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

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

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

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

## SUPPLEMENTAL CHECKS

## **EXPORT CHECKS**

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

Checks Completed.



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Second Interim  
2014-15 Board Approved Operating Budget  
Technical Review Checks  
South Monterey County Joint Union High

Monterey County

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

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### 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) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT	RESOURCE	OBJECT	VALUE
FD - RS - PY - GO - FN - OB			
01-3310-0-0000-0000-9740	3310	9740	1,628.00
Explanation: This was fixed in the Second Interim			

01-3550-0-0000-0000-9740                      3550                      9740                      5,448.00  
 Explanation: This was fixed in the Second Interim

01-4035-0-0000-0000-9740                      4035                      9740                      41,147.00  
 Explanation: This was fixed in the Second Interim

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

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 - (W) - Transfers of Direct Costs (Object 5710) must net to zero by fund. PASSED

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

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

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



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

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

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

## SUPPLEMENTAL CHECKS

## EXPORT CHECKS



SACS2014ALL Financial Reporting Software - 2014.2.0

27-66068-0000000-South Monterey County Joint Union High-Second Interim 2014-15 Board Approved Operating Budget

3/2/2015 1:46:22 PM

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

Checks Completed.

Report Log  
Period: Second Interim  
Type of Export: Official

=====

LEA: 27-66068-0000000 South Monterey County Joint Union High

Official Check for LEA: 27-66068-0000000 is good

-----

Export of USER General Ledger started at 3/3/2015 5:40:21 PM

OFFICIAL Header for LEA: 27-66068-0000000 South Monterey County Joint Union High  
VERSION 2014.2.0

Fiscal Year: 2014-15  
Type of Data: Actuals to Date  
Number of records exported in group 1: 550

Fiscal Year: 2014-15  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 2: 645

Fiscal Year: 2014-15  
Type of Data: Original Budget  
Number of records exported in group 3: 533

Fiscal Year: 2014-15  
Type of Data: Projected Totals  
Number of records exported in group 4: 644

Export USER General Ledger completed at 3/3/2015 5:40:21 PM

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Export of Supplementals (USER ELEMENTs) started at 3/3/2015 5:40:21 PM  
Fiscal Year: 2014-15  
Type of Data: Actuals to Date  
Number of records exported in group 5: 93

Fiscal Year: 2014-15  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 6: 151

Fiscal Year: 2014-15  
Type of Data: Original Budget  
Number of records exported in group 7: 151

Fiscal Year: 2014-15  
Type of Data: Projected Totals  
Number of records exported in group 8: 6082

Export of Supplemental (USER ELEMENTs) completed at 3/3/2015 5:40:24 PM

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Export of Explanations started at 3/3/2015 5:40:24 PM  
Fiscal Year: 2014-15  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 9: 3

Export of Explanations completed at 3/3/2015 5:40:24 PM

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Export of TRC Log started at 3/3/2015 5:40:24 PM  
Fiscal Year: 2014-15  
Type of Data: Actuals to Date  
Number of records exported in group 10: 30

Fiscal Year: 2014-15  
Type of Data: Board Approved Operating Budget  
Number of records exported in group 11: 43

Fiscal Year: 2014-15  
Type of Data: Original Budget  
Number of records exported in group 12: 41

Fiscal Year: 2014-15  
Type of Data: Projected Totals  
Number of records exported in group 13: 52

Export of TRC Log completed at 3/3/2015 5:40:24 PM

ported to file: C:\SACS2014ALL\Official\27660680000000I2.DAT

d of Official Export Process



## General Fund

## Ending Fund Balance Components

	Dollars per ADA	Total Amount
Beginning Fund Balance	\$3,716,733.00	\$3,716,733
+ Total Resources	\$20,192,309.00	\$20,192,309
- Total Uses	\$20,615,312.00	\$20,615,312
Ending Fund Balance	\$3,293,730.00	\$3,293,730
Fund Balance Difference	\$423,003.00-	\$423,003-

-134-

## Ending Fund Balance Components

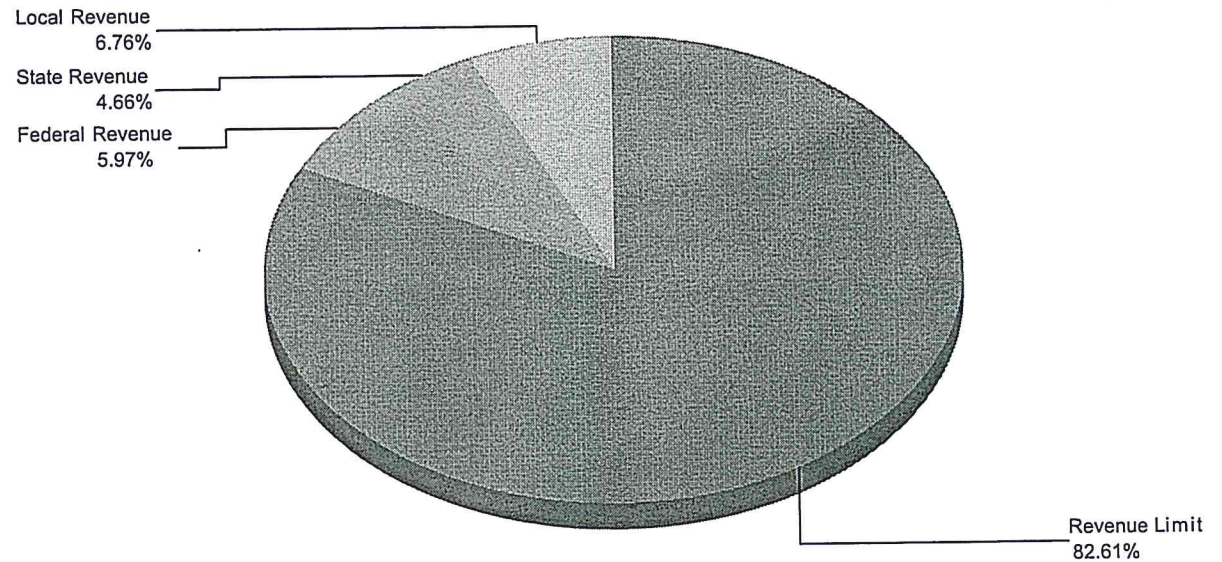
## Amount

Nonspendable Assets	0
Restricted	0
Stabilization Arrangements	0
Other Committed	0
Other Assignments	0
Reserve for Economic Uncertainties	0
Other Assigned	0

## Total Revenue Summary

(as % of Total Revenue)

Revenue by Object:	Dollars per ADA	Total Amount
Revenue Limit	16,680,209.00	16,680,209
Federal Revenue	1,206,114.00	1,206,114
Off State Revenue	940,708.00	940,708
Off Local Revenue	1,365,278.00	1,365,278
<b>Total Revenue</b>	<b>\$20,192,309.00</b>	<b>\$20,192,309</b>
Transfer In & Others	\$0.00	\$0
<b>Total Resources</b>	<b>\$20,192,309.00</b>	<b>\$20,192,309</b>

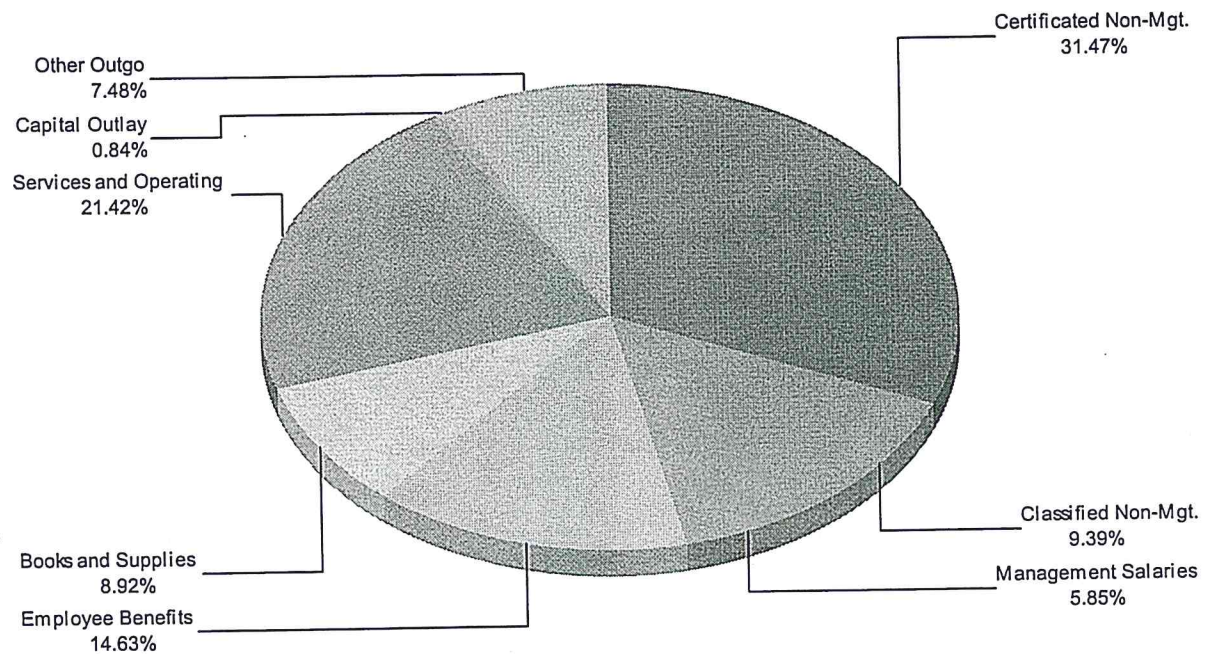




## Total Expenditure Summary

(as % of Total Expenditure)

Expenditure by Object:	Dollars per ADA	Total Amount
Cert. Non-Mgt. Salaries	6,488,233.00	6,488,233
Class. Non-Mgt. Salaries	1,936,196.00	1,936,196
Management Salaries	1,206,680.00	1,206,680
Employee Benefits	3,015,014.00	3,015,014
Books and Supplies	1,839,654.00	1,839,654
Services and Operating	4,415,847.00	4,415,847
Capital Outlay	172,161.00	172,161
Other Outgo	1,541,527.00	1,541,527
<b>Total Expenditure</b>	<b>\$20,615,312.00</b>	<b>\$20,615,312</b>
<b>Transfer out and Other:</b>	<b>\$0.00</b>	<b>\$0</b>
<b>Total Uses</b>	<b>\$20,615,312.00</b>	<b>\$20,615,312</b>





## General Fund

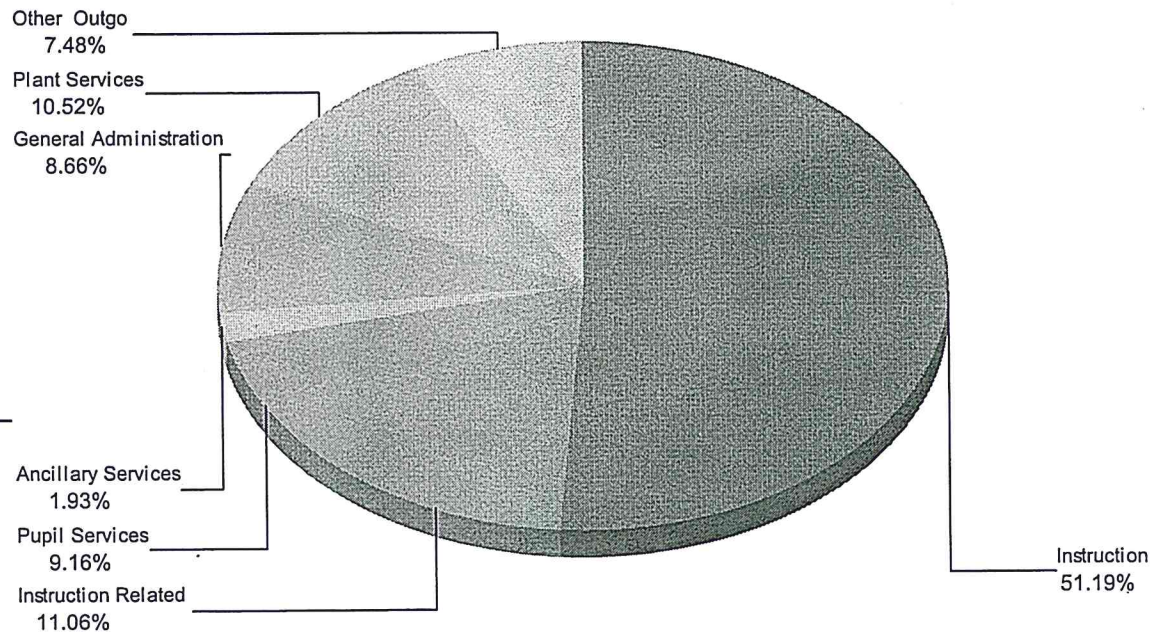
## Total Expenditure by Function Summary

(as % of Total Expenditure)

Expenditure by Function:	Dollars per ADA	Total Amount
Instruction	10,553,822.00	10,553,822
Instruction Related Services	2,279,932.00	2,279,932
Pupil Services	1,888,277.00	1,888,277
Ancillary Services	398,110.00	398,110
Community Services	0.00	0
Entertainment	0.00	0
General Administration*	1,785,127.00	1,785,127
Plant Services	2,168,517.00	2,168,517
Other Outgo	1,541,527.00	1,541,527
<b>Total</b>	<b>\$20,615,312.00</b>	<b>\$20,615,312</b>

## \* General Administration Expenditure Breakdown:

Board and Supt. Administration	360,171.00	360,171
Other General Administration	1,061,009.00	1,061,009
Centralized Data Processing	363,947.00	363,947





1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year:	2014-2015	Gender:	ALL	User ID:	dwoigamott
View:	SNAPSHOT	School Type:	ALL	Created Date:	03-03-2015
As Of:	Fall1 - 10/1/2014	School:	ALL	LEA:	South Monterey County Joint Union High

Non-Charter School(s)												
		Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster Placement (1)	Homeless (2)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
2730174	Greenfield High	988	758	0	50	44	192	785	358	841	0	841
2732170	King City High	947	789	0	0	56	138	812	205	821	0	821
0000001	NPS School Group for King City Joint Union High	0	0	0	0	0	0	0	0	0	0	0
2730083	Portola-Butler Continuation High	98	73	1	0	4	21	79	42	88	0	89
2766068	South Monterey County Joint Union High	0	0	0	0	0	0	0	0	0	0	0
TOTAL - Selected Schools		2033	1620	1	50	104	351	1676	605	1750	0	1751

86.13%

Charter School(s)												
		Free/Reduced Meal Eligibility Counts Based On:										
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster Placement (1)	Homeless (2)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (3)	Unduplicated FRPM/EL Eligible Count	Foster Family Maintenance (1)	Unduplicated FRPM/EL/Foster Youth Total (4)
TOTAL - Selected Schools		0	0	0	0	0	0	0	0	0	0	0
TOTAL LEA		2033	1620	1	50	104	351	1676	605	1750	0	1751

This report includes students with Primary and Short Term enrollment in grade levels K through 12 only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Foster Placement students are eligible for Free Meals; Foster Family Maintenance students are not necessarily eligible for Free Meals but are counted as part of LCFF qualifying population.

This report is confidential and use is restricted to authorized individuals.

The data on this report is filtered by the user selections that appear on the last page of this report.

**LCFF Calculator Universal Assumptions**  
**South Monterey County Joint Union High**

3/2/15

Projection Title:

**Annual COLA**

*(prefilled as calculated by the Department of Finance, DOF)*

**LCFF Gap Closed Percentage**

*(prefilled as calculated by the Department of Finance, DOF)*

**LCFF Gap Closed Percentage - May Revise**

*(prefilled as calculated by the Department of Finance, DOF)*

**Statewide 90th percentile rate**

*(used in Economic Recovery Target, ERT, calculation only)*

**EPA Entitlement as % of statewide adjusted Revenue Limit**

	2012-13	2013-14	2014-15	2015-16	2016-17
Annual COLA		1.57%	0.85%	1.58%	2.17%
LCFF Gap Closed Percentage		12.00169574%	29.15%	32.19%	23.71%
LCFF Gap Closed Percentage - May Revise		11.75%	28.06%	32.19%	17.36%
Statewide 90th percentile rate	\$ 12,921.15	---	---	---	---
EPA Entitlement as % of statewide adjusted Revenue Limit	21.5165%	21.0317%	21.9621%	21.9621%	21.9621%

**PER ADA FUNDING LEVELS (calculated at TARGET)**

**Base Grants**

Grades TK-3	\$	6,952	\$	7,012	\$	7,122	\$	7,277
Grades 4-6	\$	7,056	\$	7,116	\$	7,228	\$	7,385
Grades 7-8	\$	7,266	\$	7,328	\$	7,444	\$	7,605
Grades 9-12	\$	8,419	\$	8,491	\$	8,625	\$	8,812

**Grade Span Adjustment**

Grades TK-3	\$	724	\$	729	\$	741	\$	757
Grades 9-12	\$	219	\$	221	\$	224	\$	229

**Supplemental Grant**

		20.00%		20.00%		20.00%		20.00%
Grades TK-3	\$	1,535	\$	1,548	\$	1,573	\$	1,607
Grades 4-6	\$	1,411	\$	1,423	\$	1,446	\$	1,477
Grades 7-8	\$	1,453	\$	1,466	\$	1,489	\$	1,521
Grades 9-12	\$	1,728	\$	1,742	\$	1,770	\$	1,808

**Concentration Grant (>55% population)**

		50.00%		50.00%		50.00%		50.00%
Grades TK-3	\$	3,838	\$	3,871	\$	3,932	\$	4,017
Grades 4-6	\$	3,528	\$	3,558	\$	3,614	\$	3,693
Grades 7-8	\$	3,633	\$	3,664	\$	3,722	\$	3,803
Grades 9-12	\$	4,319	\$	4,356	\$	4,425	\$	4,521

**NECESSARY SMALL SCHOOL SELECTION (if applicable)**

NSS #1	LCFF	LCFF	LCFF	LCFF
NSS #2	LCFF	LCFF	LCFF	LCFF
NSS #3	LCFF	LCFF	LCFF	LCFF
NSS #4	LCFF	LCFF	LCFF	LCFF
NSS #5	LCFF	LCFF	LCFF	LCFF

Created by:

Email:

Phone:

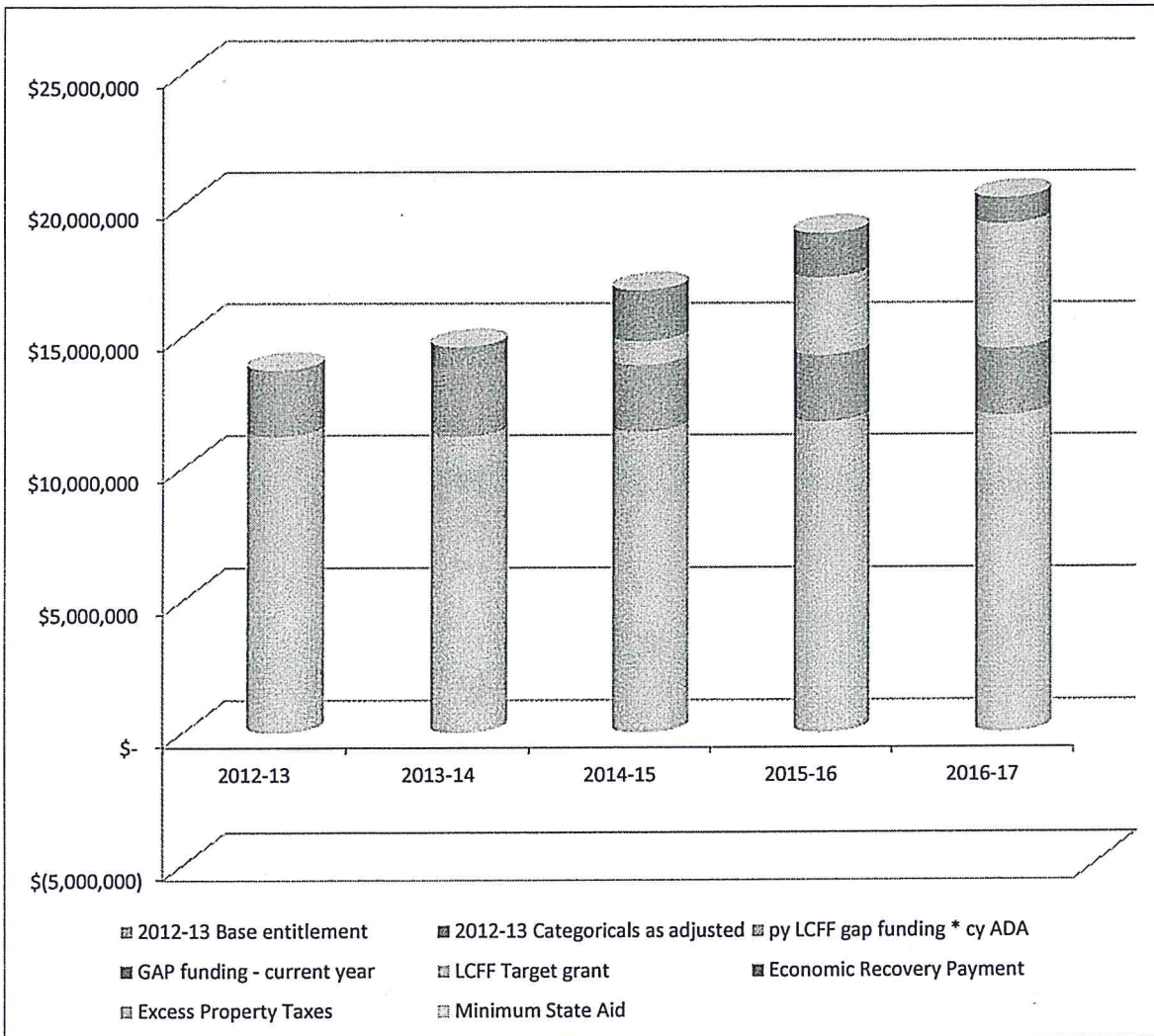


# South Monterey County Joint Union High

3/2/15

## LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16	2016-17
Excess Property Taxes	\$ -	\$ (0)	\$ 0	\$ 0	\$ (0)
Minimum State Aid	\$ -	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 873,583	\$ 1,953,963	\$ 1,708,822	\$ 995,526
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 887,353	\$ 2,932,541	\$ 4,737,619
2012-13 Categoricals as adjusted	\$ 2,536,670	\$ 2,536,670	\$ 2,536,670	\$ 2,536,670	\$ 2,536,670
2012-13 Base entitlement	\$ 11,193,989	\$ 11,190,873	\$ 11,367,274	\$ 11,732,242	\$ 11,975,553
Total General Purpose Funding	\$ 13,730,659	\$ 14,601,126	\$ 16,745,260	\$ 18,910,275	\$ 20,245,368
Calculator tab: Recap total LCFF	\$ 13,730,659	\$ 14,601,126	\$ 16,745,260	\$ 18,910,275	\$ 20,245,368
Proof	TRUE	TRUE	TRUE	TRUE	TRUE

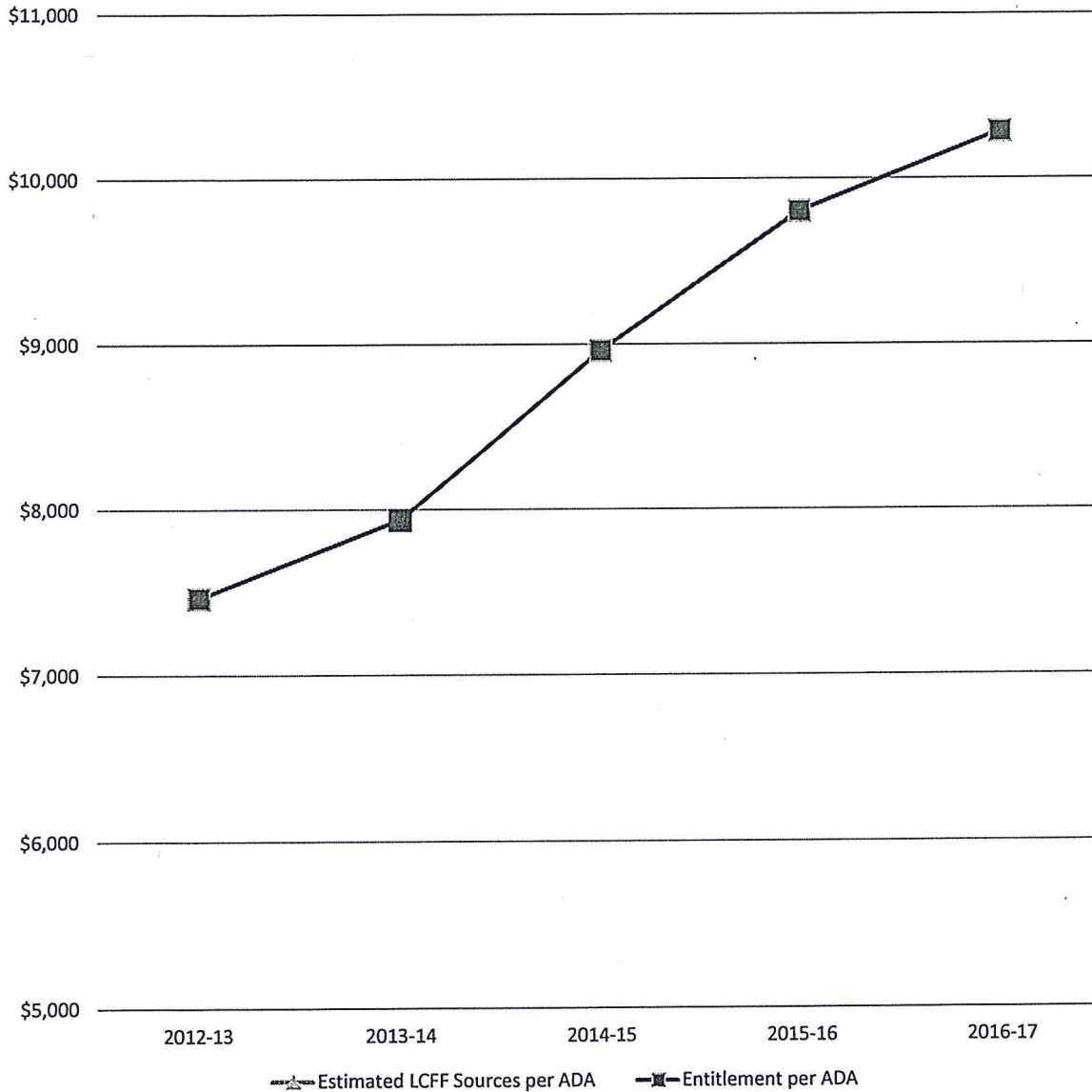


LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental

## LOCAL CONTROL FUNDING FORMULA

## LCFF Entitlement per ADA

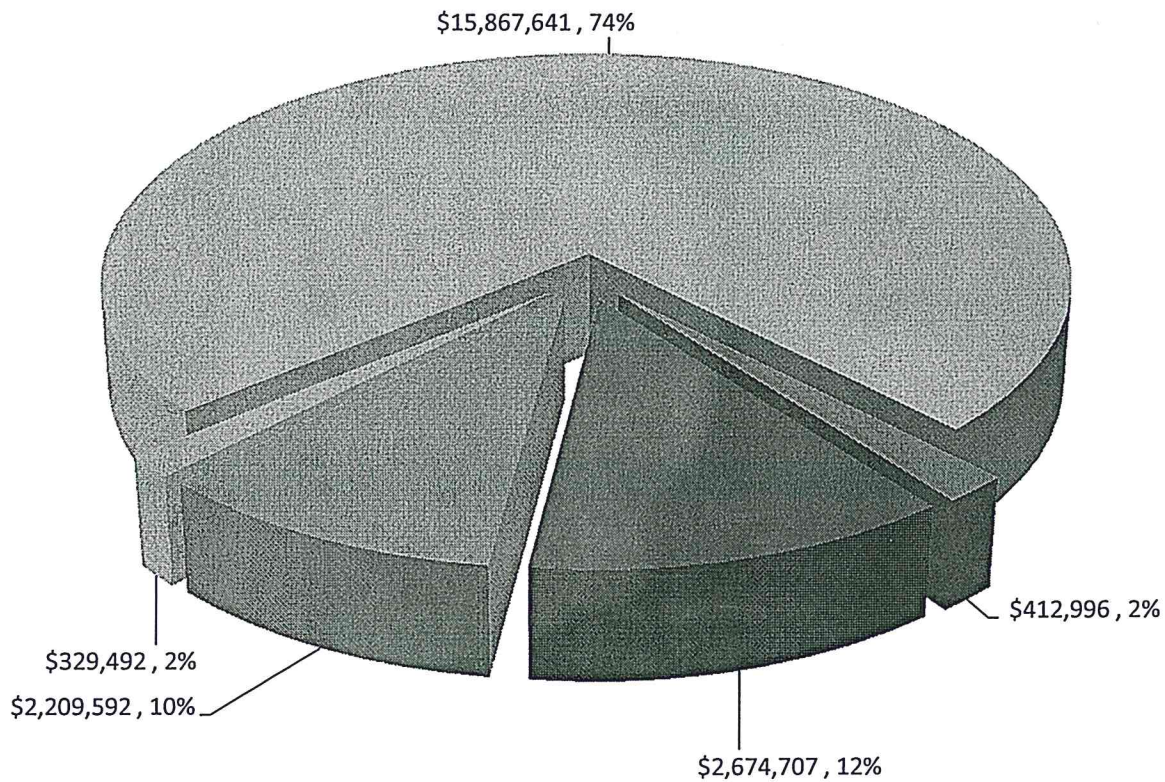
	2012-13	2013-14	2014-15	2015-16	2016-17
Funded ADA	1,840.27	1,839.76	1,868.76	1,928.76	1,968.76
Estimated LCFF Sources per ADA	\$ 7,461.22	\$ 7,936.43	\$ 8,960.63	\$ 9,804.37	\$ 10,283.31
Net Change per ADA		\$ 475.21	\$ 1,024.20	\$ 843.74	\$ 478.94
Net Percent Change		6.37%	12.91%	9.42%	4.88%
Estimated LCFF Entitlement per ADA	\$ 7,461.22	\$ 7,936.43	\$ 8,960.63	\$ 9,804.37	\$ 10,283.31
Net Change per ADA		\$ 475.21	\$ 1,024.20	\$ 843.74	\$ 478.94
Net Percent Change		6.37%	12.90%	9.42%	4.88%





**Components of LCFF Target Entitlement**

	2014-15
Base Grant	\$ 15,867,641
Grade Span Adjustment	\$ 412,996
Supplemental Grant	\$ 2,674,707
Concentration Grant	\$ 2,209,592
Add-ons (TIIBG & Transportation)	\$ 329,492
Total	\$ 21,494,428

**2014-15**

- Base Grant
- Grade Span Adjustment
- Supplemental Grant
- Concentration Grant
- Add-ons (TIIBG & Transportation)



South Monterey County Joint Union High					3/2/15
LOCAL CONTROL FUNDING FORMULA					
Summary of Funding					
	2013-14	2014-15	2015-16	2016-17	
Target	\$ 21,006,374	\$ 21,494,428	\$ 22,510,002	\$ 23,448,602	
Floor	13,727,543	14,791,297	17,201,453	19,249,842	
CY Gap Funding	873,583	1,953,963	1,708,822	995,526	
ERT	-	-	-	-	
Minimum State Aid	-	-	-	-	
<b>Total Phase-In Entitlement</b>	<b>\$ 14,601,126</b>	<b>\$ 16,745,260</b>	<b>\$ 18,910,275</b>	<b>\$ 20,245,368</b>	

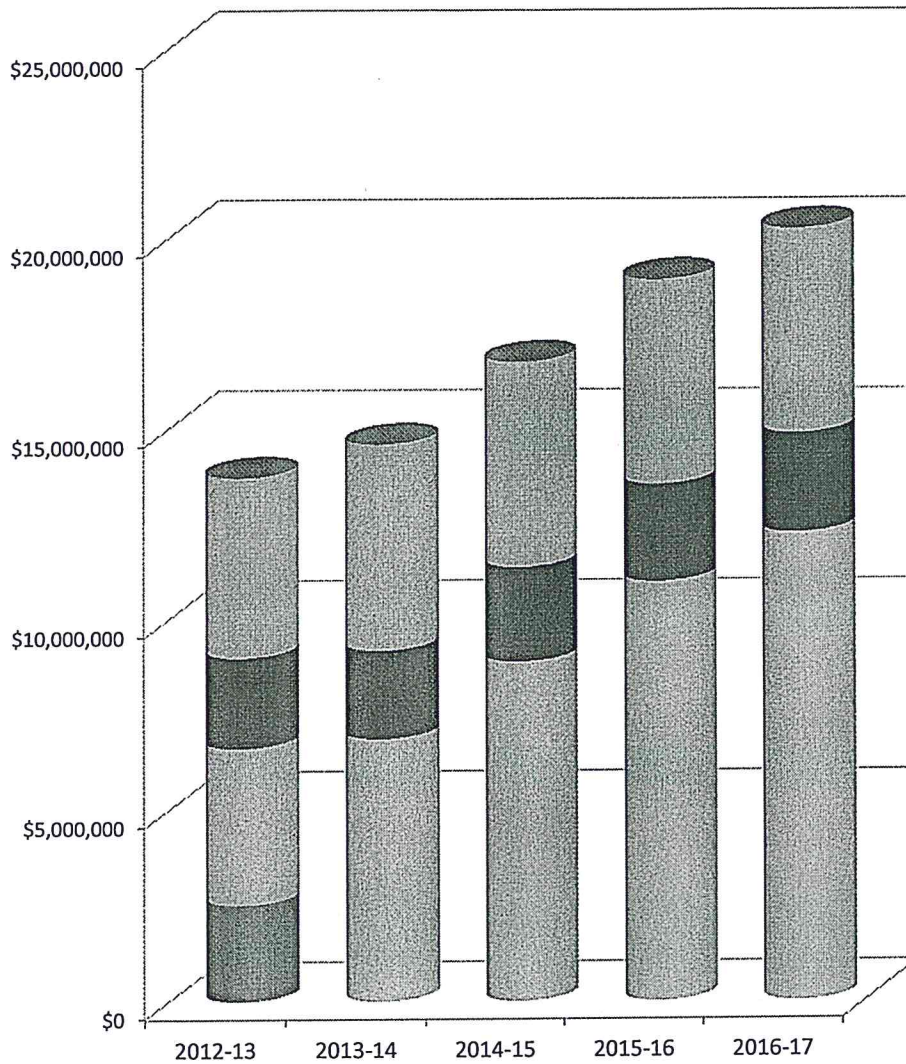
Components of LCFF By Object Code					
	2012-13	2013-14	2014-15	2015-16	2016-17
8011 - State Aid	\$ 4,089,421	\$ 6,867,990	\$ 8,896,721	\$ 10,981,581	\$ 12,263,238
8011 - Fair Share	-	-	-	-	-
8311 & 8590 - Categoricals	2,536,670	-	-	-	-
8012 - EPA	2,408,555	2,353,631	2,496,492	2,576,647	2,630,083
<i>Local Revenue Sources:</i>					
8021 to 8048 - Property Taxes net of in-lieu	4,696,013	5,379,505	5,352,047	5,352,047	5,352,047
8096 - Charter's In-Lieu Taxes	-	-	-	-	-
<b>TOTAL FUNDING</b>	<b>\$ 13,730,659</b>	<b>\$ 14,601,126</b>	<b>\$ 16,745,260</b>	<b>\$ 18,910,275</b>	<b>\$ 20,245,368</b>
<i>Excess Taxes</i>	\$ -	\$ (0)	\$ 0	\$ 0	\$ (0)

# South Monterey County Joint Union High

3/2/15

## LOCAL CONTROL FUNDING FORMULA

EPA in excess to LCFF Funding      \$      -      \$      0      \$      (0)      \$      (0)      \$      0



- 8311 & 8590 - Categoricals
- 8011 - State Aid
- 8012 - EPA
- 8021 to 8048 - Property Taxes net of in-lieu
- 8096 - Charter's In-Lieu Taxes

LCFF Entitlement  
Excess Taxes  
Minimum EPA  
Proof Total all Sources

\$	13,730,659	\$	14,601,126	\$	16,745,260	\$	18,910,275	\$	20,245,368
	-		(0)		0		0		(0)
	-		0		-		-		0
\$	13,730,659	\$	14,601,126	\$	16,745,260	\$	18,910,275	\$	20,245,368
	TRUE		TRUE		TRUE		TRUE		TRUE



# SSC School District and Charter School Financial Projection Dartboard

## 2015-16 Governor's Proposed State Budget

E-34

This version of SSC's Financial Projection Dartboard is based on the 2015-16 Governor's Proposed State Budget. We have updated the cost-of-living adjustment (COLA), Consumer Price Index (CPI), and ten-year T-bill planning factors per the latest economic forecasts. We have also updated the Local Control Funding Formula (LCFF) factors. We rely on various state agencies and outside sources in developing these factors, but we assume responsibility for them with the understanding that they are general guidelines.

LCFF ENTITLEMENT FACTORS				
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2014-15 Initial Grants	\$7,011	\$7,116	\$7,328	\$8,491
COLA at 1.58%	\$111	\$112	\$116	\$134
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625
Entitlement Factors per ADA	K-3	4-6	7-8	9-12
2015-16 Base Grants	\$7,122	\$7,228	\$7,444	\$8,625
Adjustment Factors	10.40% CSR	-	-	2.6% CTE
CSR and CTE amounts	\$741	-	-	\$224
2015-16 Adjusted Base Grants	\$7,863	\$7,228	\$7,444	\$8,849
Supplemental Grants (% Adj. Base)	20%	20%	20%	20%
Concentration Grants	50%	50%	50%	50%
Concentration Grant Threshold	55%	55%	55%	55%

LCFF DARTBOARD FACTORS						
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
LCFF Planning Factors	SSC Simulator <sup>1</sup>	SSC Simulator <sup>1</sup>	SSC Simulator <sup>2</sup>	SSC Simulator <sup>2</sup>	—	—
SSC LCFF Gap Funding Percentage	29.15%	32.19%	11.00%	12.82%	—	—

PLANNING FACTORS						
Factor	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Statutory COLA	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%
COLA on state and local share only of Special Education, Child Nutrition, American Indian Education Centers/American Indian Early Childhood Education	0.85%	1.58%	2.10%	2.50%	2.70%	2.60%
California CPI	1.80%	2.10%	2.50%	2.90%	2.80%	2.50%
California Lottery <sup>3</sup>	Base	\$128	\$128	\$128	\$128	\$128
	Proposition 20	\$34	\$34	\$34	\$34	\$34
Interest Rate for Ten-Year Treasuries	2.20%	2.50%	2.80%	3.00%	3.10%	2.90%
CalPERS Employer Rate	11.771%	12.60%	15.00%	16.60%	18.20%	19.90%
CalSTRS Employer Rate	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%

RESERVES		
State Reserve Requirement	District ADA Range	Reserve Plan <sup>4</sup>
The greater of 5% or \$64,000	0 to 300	SSC recommends one year's increment of planned revenue growth
The greater of 4% or \$64,000	301 to 1,000	
3%	1,001 to 30,000	
2%	30,001 to 400,000	
1%	400,001 and higher	

<sup>1</sup> Go to the SSC LCFF Simulator™ at [www.sscal.com](http://www.sscal.com). Your LCFF amounts for multiyear planning purposes will be provided based on your district-specific data.

<sup>2</sup> For the forecast years, the total dollar amount needed to fund the statutory COLA is applied to the SSC LCFF Simulator™.

<sup>3</sup> The forecast for Lottery funding per ADA includes both base (unrestricted) funding and the amount restricted by Proposition 20 (2000) for instructional materials. Lottery funding is initially based on prior-year annual ADA—and is ultimately based on current-year annual ADA—multiplied by the historical statewide average excused absence factor of 1.04446.

<sup>4</sup> District reserve requirements as stated in the State Board of Education (SBE) adopted criteria and standards based solely on district size is not as relevant when financial volatility and exposure is disparate under the LCFF. We recommend that every district first observe the current SBE-required reserve for the traditional economic uncertainties. We also recommend the establishment of a separate reserve based on the annual LCFF revenue increase projected for the district in Year 2 and Year 3 of the multiyear projection. We recommend that the district develop a plan to, over time, set aside one year's growth in LCFF funding as a reserve due to the potential volatility inherent in state revenues. Within that set aside, we also recommend assigning the supplemental and concentration dollars.



# The FISCAL REPORT an informational update

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Volume 35

For Publication Date: February 20, 2015

No. 4

## By the Way . . . LCFF Simulator Updated to Reflect Latest COLAs

Earlier in the week, the Department of Finance (DOF) released revised cost-of-living adjustments (COLAs) for the out-years. With the revised COLA estimates for 2016-17 and 2017-18, we have now updated our School Services of California Inc., (SSC) recommended gap funding percentages to reflect these new COLA estimates.

The following table displays the DOF gap closure estimates for the 2014-15 through 2017-18 fiscal years, and the corresponding revised budget planning estimates for Local Control Funding Formula (LCFF) gap closures provided by SSC. The final line of the table displays the DOF COLA estimates for each year.

	2014-15	2015-16	2016-17	2017-18
DOF Gap %	29.15%	32.19%	23.71%	26.43%
SSC Gap %	29.15%	32.19%	11.25%	12.44%
COLA	0.85%	1.58%	2.17%	2.43%

posted 02/06/2015

17.48%



# Monterey County Office of Education

Dr. Nancy Kotowski  
County Superintendent of Schools

Finance and Business Services

Bulletin No. 15-008

TO: District Superintendents, Chief Business Officials and Payroll Staff

FROM:  Suzette Burns • Administrator, Business Services

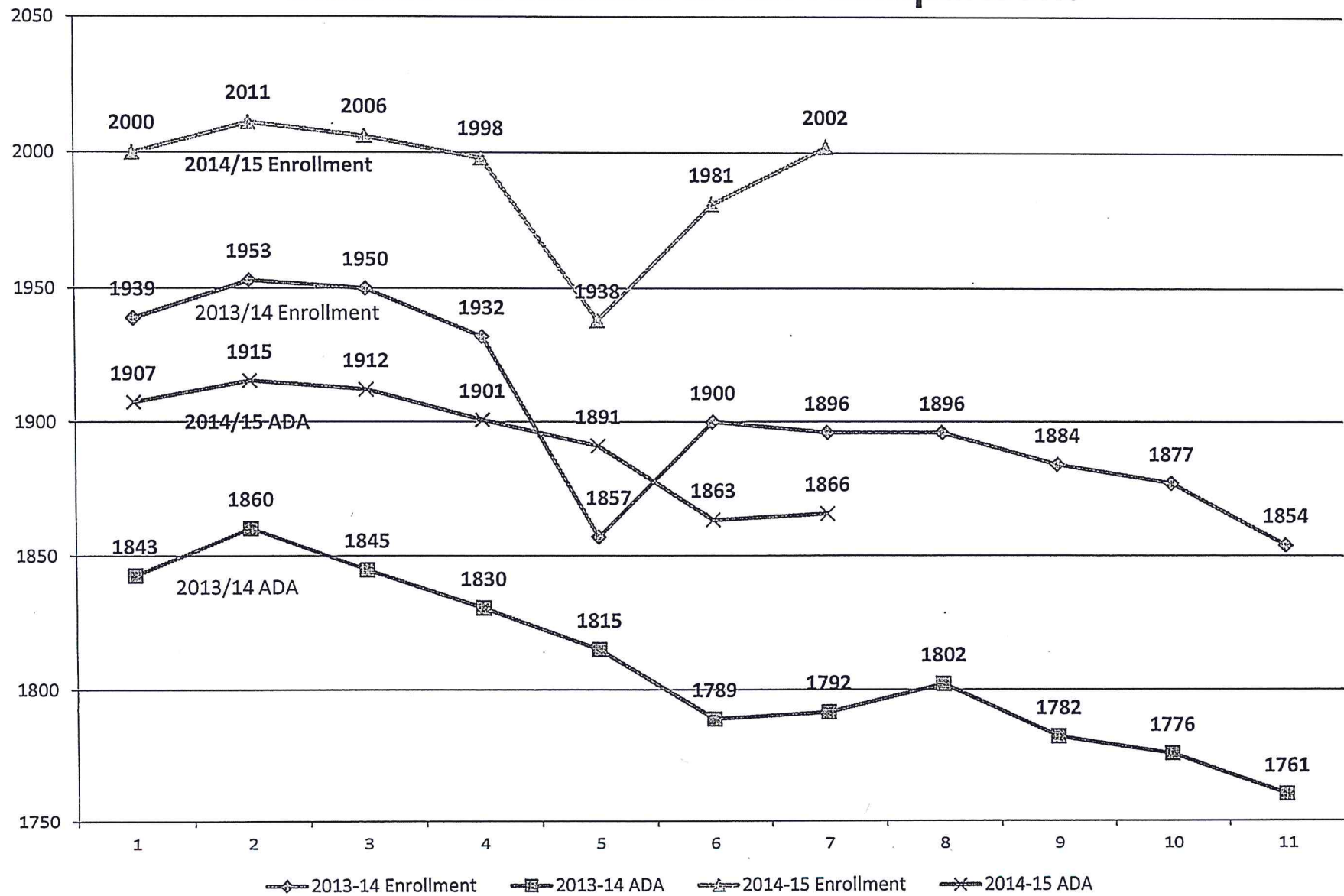
DATE: December 10, 2014

RE: 2014-15 Employee/Employer Benefit Rates

For your information and guidance, the following is provided for budgetary purposes.

Description	Employee	Employer	Period	Certificated Object #	Classified Object #
STRS Defined Benefit	8.15%	8.88%	July 1, 2014-June 30, 2015 <u>service</u>	3101	3102
STRS Defined Benefit Supplemental (Only Assignment Code 71)	8.00%	8.25%	July 1, 2014-June 30, 2015 <u>service</u>	3101	3102
STRS Reduced Workload		10.259%	July 1, 2014-June 30, 2015	3101	3102
PERS (classic)	7.00%	11.771%	July 1, 2014-June 30, 2015	3201	3202
PERS (new member)	6.00%	11.771%	July 1, 2014-June 30, 2015		
FICA	6.20%	6.20%	January 1, 2015-December 31, 2015 Maximum wage base: \$118,500	3301	3302
MEDICARE	1.45%	1.45%	January 1, 2015-December 31, 2015 All wages subject to Medicare.	3301	3302
UI		0.05%	July 1, 2014-June 30, 2015	3501	3502
SDI	0.90%		January 1, 2015-December 31, 2015 Maximum wage base: \$104,378	N/A	
Workers' Compensation		District should check with their JPA or administrator	July 1, 2013-June 30, 2014	3601	3602

# District Enrollment & ADA comparisons





		Lg Feeder 7th	Lg Feeder 8th	9TH	10TH	11TH	12TH	Total	Growth Estimates
2016-17 Projection	KCHS			268	262	252	194	976	-1
2015-16 Projection	KCHS		268	274	267	239	197	978	22
2014-15 August	KCHS	268	251	279	253	240	184	956	0
2013-14 August	KCHS	251	256	264	255	231	206	956	
2012-13 August	KCHS			266	243	243	217	969	

		Lg Feeder 7th	Lg Feeder 8th	9TH	10TH	11TH	12TH	Total	Growth Estimates
2016-17 Projection	GHS			346	325	254	220	1145	78
2015-16 Projection	GHS		346	328	268	255	216	1067	86
2014-15 August	GHS	346	306	271	268	246	196	981	32
2013-14 August	GHS	315	253	270	242	231	206	949	
2012-13 August	GHS			246	243	226	216	931	

		9TH	10TH	11TH	12TH	Total	Growth Estimates
2016-17 Projection	Total	614	587	507	414	2121	77
2015-16 Projection	Total	601	535	494	414	2044	107
2014-15 August	Total	550	521	486	380	1937	
2013-14 August	Total	534	497	462	412	1905	
2012-13 August	Total	512	486	469	433	1900	

**Totals**

KCHS 2013-14	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11
Ending Enrollment	942.00	935.00	925.00	916.00	893.00	909.00	897.00	895.00	890.00	886.00	885.00
Total ADA	910.21	895.94	883.89	871.74	873.13	860.40	861.26	860.77	856.20	850.73	834.09
Percentage Attendance	96.63%	95.82%	95.56%	95.17%	97.77%	94.65%	96.02%	96.18%	96.20%	96.02%	94.25%

KCHS 2014-15	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11
Ending Enrollment	938.00	946.00	941.00	937.00	919.00	928.00	934.00	0.00	0.00	0.00	0.00
Total ADA	896.68	905.70	907.20	910.05	892.87	878.23	890.79	0.00	0.00	0.00	0.00
Percentage Attendance	95.59%	95.74%	96.41%	97.12%	97.16%	94.64%	95.37%				

**Totals**

GHS 2013-14	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11
Ending Enrollment	929.00	938.00	939.00	934.00	910.00	924.00	927.00	928.00	924.00	924.00	916.00
Total ADA	872.90	891.55	884.06	882.73	873.06	865.60	866.73	872.11	860.60	866.53	871.58
Percentage Attendance	93.96%	95.05%	94.15%	94.51%	95.94%	93.68%	93.50%	93.98%	93.14%	93.78%	95.15%

GHS 2014-15	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11
Ending Enrollment	983.00	984.00	978.00	975.00	954.00	973.00	972.00	0.00	0.00	0.00	0.00
Total ADA	942.95	937.20	931.90	913.07	926.07	915.45	901.10	0.00	0.00	0.00	0.00
Percentage Attendance	95.93%	95.24%	95.29%	93.65%	97.07%	94.09%	92.71%				

**Totals**

PBHS 2013-14	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11
Ending Enrollment	68.00	80.00	86.00	82.00	54.00	67.00	72.00	73.00	70.00	67.00	53.00
Total ADA	59.49	72.73	76.80	75.99	68.76	63.00	63.58	69.22	65.53	58.65	54.86
Percentage Attendance	87.49%	90.91%	89.30%	92.67%	127.33%	94.03%	88.31%	94.82%	93.61%	87.54%	103.51%

PBHS 2013-14	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11
Ending Enrollment	79.00	81.00	87.00	86.00	65.00	80.00	96.00	0.00	0.00	0.00	0.00
Total ADA	67.81	72.59	73.13	77.66	72.04	69.67	73.79	0.00	0.00	0.00	0.00
Percentage Attendance	85.84%	89.62%	84.06%	90.30%	110.83%	87.09%	76.86%				

**District**

2013-14	1939	1953	1950	1932	1857	1900	1896	1896	1884	1877	1854
ADA	1843	1860	1845	1830	1815	1789	1792	1802	1782	1776	1761

2014-15	2000	2011	2006	1998	1938	1981	2002	0	0	0	0
ADA	1907	1915	1912	1901	1891	1863	1866	0	0	0	0

	Month 1	Month 2	Month 3	Month 4	Month 5	Month 6	Month 7	Month 8	Month 9	Month 10	Month 11
Enroll Diff	61.00	58.00	56.00	66.00	81.00	81.00	106.00				
ADA Diff	64.84	55.27	67.48	70.32	76.03	74.35	74.11				
	95.37%	95.25%	95.33%	95.13%	97.57%	94.06%	93.19%				