

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: [Signature]
District Superintendent or Designee

Date: 3/10/15

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 10, 2015

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Susan Ginder

Telephone: 562-997-8126

Title: Financial Services Officer

E-mail: sginder@lbschools.net

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?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
S8	Labor Agreement Budget Revisions	For negotiations settled since 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)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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)
A. REVENUES								
1) LCFF Sources		8010-8099	582,964,131.00	586,509,276.00	281,874,605.80	585,359,635.00	(1,149,641.00)	-0.2%
2) Federal Revenue		8100-8299	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	13,187,985.00	18,217,815.00	8,306,753.23	18,217,815.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,374,269.00	7,520,928.00	6,035,628.80	10,355,705.00	2,834,777.00	37.7%
5) TOTAL, REVENUES			603,626,385.00	612,348,019.00	296,216,987.83	614,033,155.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	274,536,613.00	284,565,586.00	133,886,529.91	274,438,748.00	10,126,838.00	3.6%
2) Classified Salaries		2000-2999	66,471,695.00	68,150,214.00	35,951,696.65	68,651,482.00	(501,268.00)	-0.7%
3) Employee Benefits		3000-3999	127,427,602.00	127,164,610.00	61,945,591.95	122,258,753.00	4,905,857.00	3.9%
4) Books and Supplies		4000-4999	12,447,329.00	17,054,906.00	5,472,661.21	13,172,581.00	3,882,325.00	22.8%
5) Services and Other Operating Expenditures		5000-5999	39,221,393.00	37,034,451.00	18,486,613.00	39,078,729.00	(2,044,278.00)	-5.5%
6) Capital Outlay		6000-6999	655,000.00	655,000.00	190,551.44	609,780.00	45,220.00	6.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	(2,218.18)	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(9,681,877.00)	(10,209,259.00)	0.00	(9,826,971.00)	(382,288.00)	3.7%
9) TOTAL, EXPENDITURES			511,077,755.00	524,415,508.00	255,931,425.98	508,383,102.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			92,548,630.00	87,932,511.00	40,285,561.85	105,650,053.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
b) Transfers Out		7600-7629	4,196,821.00	4,196,821.00	196,821.17	8,319,490.00	(4,122,669.00)	-98.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(83,884,317.00)	(83,744,183.00)	0.00	(86,582,738.00)	(2,838,555.00)	3.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(86,831,138.00)	(86,691,004.00)	(196,821.17)	(93,652,228.00)		

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)			5,717,492.00	1,241,507.00	40,088,740.68	11,997,825.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	76,527,878.87	76,527,878.87		76,527,878.87	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)			76,527,878.87	76,527,878.87		76,527,878.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			76,527,878.87	76,527,878.87		76,527,878.87		
2) Ending Balance, June 30 (E + F1e)			82,245,370.87	77,769,385.87		88,525,703.87		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	406,650.00	406,650.00		406,650.00		
Stores		9712	1,200,000.00	1,200,000.00		1,200,000.00		
Prepaid Expenditures		9713	300,000.00	300,000.00		300,000.00		
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		7,200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,098,836.00	15,943,737.00		15,045,371.00		
Unassigned/Unappropriated Amount		9790	65,239,884.87	59,918,998.87		64,373,682.87		

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

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LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	394,669,971.00	398,215,116.00	191,935,565.00	409,231,061.00	11,015,945.00	2.8%
Education Protection Account State Aid - Current Year		8012	106,046,661.00	106,046,661.00	45,208,797.00	90,417,594.00	(15,629,067.00)	-14.7%
State Aid - Prior Years		8019	0.00	0.00	8,035,175.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	258,596.00	258,596.00	75,292.62	258,596.00	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	1,216,311.00	1,216,311.00	733,639.25	1,216,311.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	69,321,440.00	69,321,440.00	29,063,772.98	72,837,390.00	3,515,950.00	5.1%
Unsecured Roll Taxes		8042	1,638,144.00	1,638,144.00	1,459,869.73	1,638,144.00	0.00	0.0%
Prior Years' Taxes		8043	1,024,582.00	1,024,582.00	2,603,167.54	1,024,582.00	0.00	0.0%
Supplemental Taxes		8044	1,071,822.00	1,071,822.00	815,535.41	1,071,822.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	2,137,478.00	2,137,478.00	1,875,929.82	2,137,478.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	5,768,272.00	5,768,272.00	0.00	5,768,272.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	188,219.00	188,219.00	216,237.10	188,219.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	143,714.00	143,714.00	38,871.35	143,714.00	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	(71,857.00)	(71,857.00)	0.00	(71,857.00)	0.00	0.0%
Subtotal, LCFF Sources			583,413,353.00	586,958,498.00	282,081,852.80	585,861,326.00	(1,097,172.00)	-0.2%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(449,222.00)	(449,222.00)	(187,247.00)	(501,691.00)	(52,469.00)	11.7%
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			582,964,131.00	586,509,276.00	281,874,605.80	585,359,635.00	(1,149,641.00)	-0.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%

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NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			100,000.00	100,000.00	0.00	100,000.00	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	2,700,000.00	7,729,830.00	7,528,527.00	7,729,830.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	10,119,137.00	10,119,137.00	657,550.70	10,119,137.00	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	368,848.00	368,848.00	120,675.53	368,848.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			13,187,985.00	18,217,815.00	8,306,753.23	18,217,815.00	0.00	0.0%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	20,000.00	20,000.00	24,749.99	20,000.00	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	959,493.00	959,493.00	601,718.50	989,386.00	29,893.00	3.1%
Interest		8660	1,000,000.00	1,000,000.00	202,653.79	1,000,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	5,394,776.00	5,541,435.00	5,206,506.52	8,346,319.00	2,804,884.00	50.6%
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			7,374,269.00	7,520,928.00	6,035,628.80	10,355,705.00	2,834,777.00	37.7%
TOTAL, REVENUES			603,626,385.00	612,348,019.00	296,216,987.83	614,033,155.00	1,685,136.00	0.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	237,060,080.00	243,709,687.00	114,339,817.60	235,393,406.00	8,316,281.00	3.4%
Certificated Pupil Support Salaries		1200	17,575,075.00	18,861,192.00	7,499,836.55	15,322,747.00	3,538,445.00	18.8%
Certificated Supervisors' and Administrators' Salaries		1300	17,457,288.00	18,745,076.00	9,907,636.27	19,482,540.00	(737,464.00)	-3.9%
Other Certificated Salaries		1900	2,444,170.00	3,249,631.00	2,139,239.49	4,240,055.00	(990,424.00)	-30.5%
TOTAL, CERTIFICATED SALARIES			274,536,613.00	284,565,586.00	133,886,529.91	274,438,748.00	10,126,838.00	3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,248,015.00	2,380,493.00	1,412,444.89	2,819,898.00	(439,405.00)	-18.5%
Classified Support Salaries		2200	24,826,171.00	25,392,204.00	13,549,771.11	26,259,947.00	(867,743.00)	-3.4%
Classified Supervisors' and Administrators' Salaries		2300	18,342,924.00	19,140,357.00	9,662,753.70	18,247,499.00	892,858.00	4.7%
Clerical, Technical and Office Salaries		2400	17,489,489.00	17,665,334.00	9,607,117.41	17,489,674.00	195,660.00	1.1%
Other Classified Salaries		2900	3,565,096.00	3,571,826.00	1,719,609.54	3,854,464.00	(282,638.00)	-7.9%
TOTAL, CLASSIFIED SALARIES			66,471,695.00	68,150,214.00	35,951,696.65	68,651,482.00	(501,268.00)	-0.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	26,049,939.00	24,863,684.00	11,786,659.96	24,089,311.00	774,373.00	3.1%
PERS		3201-3202	6,684,396.00	6,883,361.00	3,824,079.15	6,988,791.00	(105,430.00)	-1.5%
OASDI/Medicare/Alternative		3301-3302	8,721,088.00	8,966,918.00	4,393,850.86	8,563,467.00	403,451.00	4.5%
Health and Welfare Benefits		3401-3402	71,121,084.00	71,329,647.00	34,494,108.97	67,920,742.00	3,408,905.00	4.8%
Unemployment Insurance		3501-3502	570,541.00	574,714.00	175,141.99	472,467.00	102,247.00	17.8%
Workers' Compensation		3601-3602	5,967,913.00	6,149,962.00	2,978,083.04	5,886,315.00	263,647.00	4.3%
OPEB, Allocated		3701-3702	681,956.00	702,899.00	357,483.71	685,241.00	17,658.00	2.5%
OPEB, Active Employees		3751-3752	7,630,685.00	7,693,425.00	3,936,184.27	7,652,419.00	41,006.00	0.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			127,427,602.00	127,164,610.00	61,945,591.95	122,258,753.00	4,905,857.00	3.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	601,852.00	649,624.00	704,618.76	4,522,510.00	(3,872,886.00)	-596.2%
Books and Other Reference Materials		4200	86,835.00	151,461.00	40,300.72	146,359.00	5,102.00	3.4%
Materials and Supplies		4300	9,844,883.00	14,015,525.00	3,497,202.84	6,962,571.00	7,052,954.00	50.3%
Noncapitalized Equipment		4400	1,913,259.00	2,237,796.00	1,229,663.75	1,541,141.00	696,655.00	31.1%
Food		4700	500.00	500.00	875.14	0.00	500.00	100.0%
TOTAL, BOOKS AND SUPPLIES			12,447,329.00	17,054,906.00	5,472,661.21	13,172,581.00	3,882,325.00	22.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	200,000.00	200,000.00	57,662.02	280,000.00	(80,000.00)	-40.0%
Travel and Conferences		5200	426,825.00	560,425.00	255,163.56	602,180.00	(41,755.00)	-7.5%
Dues and Memberships		5300	113,873.00	113,873.00	95,279.00	139,120.00	(25,247.00)	-22.2%
Insurance		5400-5450	0.00	546.00	546.00	546.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,158,768.00	9,175,910.00	6,203,831.44	10,987,309.00	(1,811,399.00)	-19.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,294,241.00	4,857,625.00	2,809,757.20	4,458,994.00	398,631.00	8.2%
Transfers of Direct Costs		5710	2,206,102.00	1,807,102.00	728,889.46	1,574,814.00	232,288.00	12.9%
Transfers of Direct Costs - Interfund		5750	(619,745.00)	(565,645.00)	(39,845.35)	(442,749.00)	(122,896.00)	21.7%
Professional/Consulting Services and Operating Expenditures		5800	17,897,260.00	18,327,046.00	6,904,430.09	19,066,006.00	(738,960.00)	-4.0%
Communications		5900	2,544,069.00	2,557,569.00	1,470,899.58	2,412,509.00	145,060.00	5.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			39,221,393.00	37,034,451.00	18,486,613.00	39,078,729.00	(2,044,278.00)	-5.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	180,000.00	180,000.00	12,254.09	152,432.00	27,568.00	15.3%
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	128,000.00	128,000.00	6,819.02	60,245.00	67,755.00	52.9%
Equipment Replacement		6500	342,000.00	342,000.00	171,478.33	397,103.00	(55,103.00)	-16.1%
TOTAL, CAPITAL OUTLAY			655,000.00	655,000.00	190,551.44	609,780.00	45,220.00	6.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	(2,218.18)	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								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	(2,218.18)	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(8,475,065.00)	(9,016,681.00)	0.00	(8,637,398.00)	(379,283.00)	4.2%
Transfers of Indirect Costs - Interfund		7350	(1,206,812.00)	(1,192,578.00)	0.00	(1,189,573.00)	(3,005.00)	0.3%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(9,681,877.00)	(10,209,259.00)	0.00	(9,826,971.00)	(382,288.00)	3.7%
TOTAL, EXPENDITURES			511,077,755.00	524,415,508.00	255,931,425.98	508,383,102.00	16,032,406.00	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	1,250,000.00	1,250,000.00	0.00	1,250,000.00	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			1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	4,000,000.00	(4,000,000.00)	New
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	196,821.00	196,821.00	196,821.17	196,821.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	4,000,000.00	4,000,000.00	0.00	4,122,669.00	(122,669.00)	-3.1%
(b) TOTAL, INTERFUND TRANSFERS OUT			4,196,821.00	4,196,821.00	196,821.17	8,319,490.00	(4,122,669.00)	-98.2%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(83,884,317.00)	(83,744,183.00)	0.00	(86,582,738.00)	(2,838,555.00)	3.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(83,884,317.00)	(83,744,183.00)	0.00	(86,582,738.00)	(2,838,555.00)	3.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(86,831,138.00)	(86,691,004.00)	(196,821.17)	(93,652,228.00)	(6,961,224.00)	8.0%

2014-15 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	69,970,627.00	73,210,445.00	19,783,867.92	61,521,669.00	(11,688,776.00)	-16.0%
3) Other State Revenue		8300-8599	60,121,708.00	67,896,948.00	33,399,359.80	64,690,393.00	(3,206,555.00)	-4.7%
4) Other Local Revenue		8600-8799	9,776,218.00	17,347,134.00	9,094,238.59	12,106,967.00	(5,240,167.00)	-30.2%
5) TOTAL, REVENUES			139,868,553.00	158,454,527.00	62,277,465.31	138,319,029.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	81,957,801.00	86,299,512.00	40,361,385.08	83,249,436.00	3,050,076.00	3.5%
2) Classified Salaries		2000-2999	36,282,869.00	35,507,186.00	20,741,300.71	37,058,735.00	(1,551,549.00)	-4.4%
3) Employee Benefits		3000-3999	41,057,777.00	43,578,097.00	22,794,927.25	43,924,579.00	(346,482.00)	-0.8%
4) Books and Supplies		4000-4999	29,153,133.00	47,699,657.00	7,935,667.52	24,092,628.00	23,607,029.00	49.5%
5) Services and Other Operating Expenditures		5000-5999	41,777,911.00	45,161,008.00	9,619,464.20	37,070,346.00	8,090,662.00	17.9%
6) Capital Outlay		6000-6999	755,181.00	1,104,930.00	443,137.72	1,215,339.00	(110,409.00)	-10.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	207,450.00	207,450.00	82,865.50	317,450.00	(110,000.00)	-53.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	8,475,065.00	9,016,681.00	0.00	8,637,398.00	379,283.00	4.2%
9) TOTAL, EXPENDITURES			239,667,187.00	268,574,521.00	101,978,747.98	235,565,911.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(99,798,634.00)	(110,119,994.00)	(39,701,281.67)	(97,246,882.00)		
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	83,884,317.00	83,744,183.00	0.00	86,582,738.00	2,838,555.00	3.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			83,884,317.00	83,744,183.00	0.00	86,582,738.00		

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)			(15,914,317.00)	(26,375,811.00)	(39,701,281.67)	(10,664,144.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,865,439.76	27,865,439.76		27,865,439.76	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)			27,865,439.76	27,865,439.76		27,865,439.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,865,439.76	27,865,439.76		27,865,439.76		
2) Ending Balance, June 30 (E + F1e)			11,951,122.78	1,489,628.76		17,201,295.76		
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			11,951,123.28	1,489,629.62		17,201,296.26		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(0.50)	(0.86)		(0.50)		

Description	Resource Codes	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	11,958,750.00	12,026,981.00	38,535.00	12,498,843.00	471,862.00	3.9%
Special Education Discretionary Grants		8182	2,349,092.00	2,603,650.00	3,464.38	2,187,400.00	(416,250.00)	-16.0%
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	565,000.00	777,746.00	608,933.17	636,965.00	(140,781.00)	-18.1%
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	39,500,000.00	41,445,033.00	13,648,237.31	34,342,439.00	(7,102,594.00)	-17.1%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	7,100,000.00	7,577,461.00	2,693,469.77	4,564,425.00	(3,013,036.00)	-39.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	80,000.00	2,633.00	2,633.26	2,633.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	2,800,000.00	3,109,781.00	1,010,709.11	1,991,793.00	(1,117,988.00)	-36.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	725,000.00	706,931.00	188,613.40	706,931.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	698,463.00	909,991.00	89,922.81	735,749.00	(174,242.00)	-19.1%
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	4,194,322.00	4,050,238.00	1,499,349.71	3,854,491.00	(195,747.00)	-4.8%
TOTAL, FEDERAL REVENUE			69,970,627.00	73,210,445.00	19,783,867.92	61,521,669.00	(11,688,776.00)	-16.0%
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	40,496,642.00	40,496,642.00	19,158,898.00	41,234,843.00	738,201.00	1.8%
Prior Years	6500	8319	0.00	0.00	0.00	1,259,405.00	1,259,405.00	New
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 Materit		8560	2,489,629.00	2,489,629.00	334,583.94	2,489,629.00	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	117,450.00	117,450.00	0.00	117,450.00	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	9,415,589.00	9,629,953.00	6,396,182.76	9,276,392.00	(353,561.00)	-3.7%
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	2,375,000.00	2,375,000.00	0.00	2,375,000.00	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	31,240.00	769,739.37	781,240.00	750,000.00	2400.8%
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	1,568,200.00	1,254,560.00	1,568,200.00	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	5,227,398.00	11,188,834.00	5,495,395.73	5,588,234.00	(5,600,600.00)	-50.1%
TOTAL, OTHER STATE REVENUE			60,121,708.00	67,896,948.00	33,399,359.80	64,690,393.00	(3,206,555.00)	-4.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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								
Penalties and Interest from Delinquent Non-LCFF Taxes		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								
Sale of Publications		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8632	0.00	0.00	0.00	0.00	0.00	0.0%
All Other 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	63,696.00	97,746.60	135,894.00	72,198.00	113.3%
Interest								
		8660	21,221.00	32,052.00	16,455.81	21,221.00	(10,831.00)	-33.8%
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%
		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%) Adjustme								
		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	9,754,997.00	17,251,386.00	8,980,036.18	11,949,852.00	(5,301,534.00)	-30.7%
Tuition								
		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In								
		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools								
	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools								
	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools								
	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices								
	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs								
	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,776,218.00	17,347,134.00	9,094,238.59	12,106,967.00	(5,240,167.00)	-30.2%
TOTAL, REVENUES			139,868,553.00	158,454,527.00	62,277,466.31	138,319,029.00	(20,135,498.00)	-12.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	62,241,072.00	63,465,722.00	28,112,674.55	59,621,911.00	3,843,811.00	6.1%
Certificated Pupil Support Salaries		1200	8,896,741.00	8,327,647.00	4,620,750.78	9,208,741.00	(881,094.00)	-10.6%
Certificated Supervisors' and Administrators' Salaries		1300	4,793,044.00	5,108,357.00	2,981,010.20	5,637,894.00	(529,537.00)	-10.4%
Other Certificated Salaries		1900	6,026,944.00	9,397,786.00	4,646,949.55	8,780,890.00	616,896.00	6.6%
TOTAL, CERTIFICATED SALARIES			81,957,801.00	86,299,512.00	40,361,385.08	83,249,436.00	3,050,076.00	3.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	23,091,180.00	23,328,093.00	11,649,801.41	23,796,649.00	(468,556.00)	-2.0%
Classified Support Salaries		2200	5,593,331.00	5,594,944.00	5,067,274.39	5,729,574.00	(134,630.00)	-2.4%
Classified Supervisors' and Administrators' Salaries		2300	4,514,007.00	3,706,170.00	2,201,932.65	4,131,470.00	(425,300.00)	-11.5%
Clerical, Technical and Office Salaries		2400	2,389,958.00	2,130,081.00	1,384,636.87	2,586,917.00	(456,836.00)	-21.4%
Other Classified Salaries		2900	694,393.00	747,898.00	437,655.39	814,125.00	(66,227.00)	-8.9%
TOTAL, CLASSIFIED SALARIES			36,282,869.00	35,507,186.00	20,741,300.71	37,058,735.00	(1,551,549.00)	-4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,731,801.00	7,387,180.00	3,518,942.54	7,087,645.00	299,535.00	4.1%
PERS		3201-3202	3,009,476.00	2,970,262.00	1,885,872.24	3,374,025.00	(403,763.00)	-13.6%
OASDI/Medicare/Alternative		3301-3302	3,435,783.00	3,517,833.00	1,887,893.28	3,604,809.00	(86,976.00)	-2.5%
Health and Welfare Benefits		3401-3402	22,851,659.00	24,167,579.00	12,762,592.85	24,703,045.00	(535,466.00)	-2.2%
Unemployment Insurance		3501-3502	58,042.00	110,119.00	30,519.07	63,527.00	46,592.00	42.3%
Workers' Compensation		3601-3602	2,015,595.00	2,271,299.00	1,072,074.84	1,939,689.00	331,610.00	14.6%
OPEB, Allocated		3701-3702	294,963.00	295,383.00	128,553.68	236,864.00	58,519.00	19.8%
OPEB, Active Employees		3751-3752	2,660,458.00	2,858,442.00	1,508,478.75	2,914,975.00	(56,533.00)	-2.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			41,057,777.00	43,578,097.00	22,794,927.25	43,924,579.00	(346,482.00)	-0.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,010,300.00	8,212,566.00	695,884.22	8,398,222.00	(185,656.00)	-2.3%
Books and Other Reference Materials		4200	131,660.00	6,574,914.00	921,347.64	1,347,696.00	5,227,218.00	79.5%
Materials and Supplies		4300	23,776,432.00	28,594,733.00	3,724,454.34	8,955,430.00	19,639,303.00	68.7%
Noncapitalized Equipment		4400	4,231,741.00	4,303,421.00	2,591,505.74	5,387,280.00	(1,083,859.00)	-25.2%
Food		4700	3,000.00	14,023.00	2,475.58	4,000.00	10,023.00	71.5%
TOTAL, BOOKS AND SUPPLIES			29,153,133.00	47,699,657.00	7,935,667.52	24,092,628.00	23,607,029.00	49.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	14,295,597.00	12,050,155.00	942,214.41	11,677,445.00	372,710.00	3.1%
Travel and Conferences		5200	347,535.00	1,136,737.00	381,842.51	834,645.00	302,092.00	26.6%
Dues and Memberships		5300	2,450.00	21,209.00	23,748.00	29,229.00	(8,020.00)	-37.8%
Insurance		5400-5450	400.00	1,967.00	0.00	700.00	1,267.00	64.4%
Operations and Housekeeping Services		5500	28,063.00	28,063.00	16,024.72	25,538.00	2,525.00	9.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	576,092.00	953,242.00	1,176,290.46	1,184,832.00	(231,590.00)	-24.3%
Transfers of Direct Costs		5710	(2,206,102.00)	(1,807,102.00)	(728,889.46)	(1,574,814.00)	(232,288.00)	12.9%
Transfers of Direct Costs - Interfund		5750	(150,663.00)	(870,653.00)	(313,801.34)	(466,172.00)	(404,481.00)	46.5%
Professional/Consulting Services and Operating Expenditures		5800	28,820,396.00	33,572,542.00	8,064,581.24	25,272,605.00	8,299,937.00	24.7%
Communications		5900	64,143.00	74,848.00	57,453.66	86,338.00	(11,490.00)	-15.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,777,911.00	45,161,008.00	9,619,464.20	37,070,346.00	8,090,662.00	17.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	18,642.00	0.00	3,395.00	15,247.00	81.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	683,081.00	806,093.00	413,043.66	1,050,613.00	(244,520.00)	-30.3%
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	72,100.00	280,195.00	30,094.06	161,331.00	118,864.00	42.4%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			755,181.00	1,104,930.00	443,137.72	1,215,339.00	(110,409.00)	-10.0%
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		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Districts or Charter Schools		7142	90,000.00	90,000.00	6,523.00	200,000.00	(110,000.00)	-122.2%
Payments to County Offices		7143	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		7211	117,450.00	117,450.00	76,342.50	117,450.00	0.00	0.0%
To Districts or Charter Schools		7211	117,450.00	117,450.00	76,342.50	117,450.00	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		7221	0.00	0.00	0.00	0.00	0.00	0.0%
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		7221	0.00	0.00	0.00	0.00	0.00	0.0%
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		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			207,450.00	207,450.00	82,865.50	317,450.00	(110,000.00)	-53.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	8,475,065.00	9,016,681.00	0.00	8,637,398.00	379,283.00	4.2%
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			8,475,065.00	9,016,681.00	0.00	8,637,398.00	379,283.00	4.2%
TOTAL, EXPENDITURES			239,667,187.00	268,574,521.00	101,978,747.98	235,565,911.00	33,008,610.00	12.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	83,884,317.00	83,744,183.00	0.00	86,582,738.00	2,838,555.00	3.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			83,884,317.00	83,744,183.00	0.00	86,582,738.00	2,838,555.00	3.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			83,884,317.00	83,744,183.00	0.00	86,582,738.00	(2,838,555.00)	3.4%

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)
A. REVENUES								
1) LCFF Sources		8010-8099	582,964,131.00	586,509,276.00	281,874,605.80	585,359,635.00	(1,149,641.00)	-0.2%
2) Federal Revenue		8100-8299	70,070,627.00	73,310,445.00	19,783,867.92	61,621,669.00	(11,688,776.00)	-15.9%
3) Other State Revenue		8300-8599	73,309,693.00	86,114,763.00	41,706,113.03	82,908,208.00	(3,206,555.00)	-3.7%
4) Other Local Revenue		8600-8799	17,150,487.00	24,868,062.00	15,129,867.39	22,462,672.00	(2,405,390.00)	-9.7%
5) TOTAL, REVENUES			743,494,938.00	770,802,546.00	358,494,454.14	752,352,184.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	356,494,414.00	370,865,098.00	174,247,914.99	357,688,184.00	13,176,914.00	3.6%
2) Classified Salaries		2000-2999	102,754,564.00	103,657,400.00	56,692,997.36	105,710,217.00	(2,052,817.00)	-2.0%
3) Employee Benefits		3000-3999	168,485,379.00	170,742,707.00	84,740,519.20	166,183,332.00	4,559,375.00	2.7%
4) Books and Supplies		4000-4999	41,600,462.00	64,754,563.00	13,408,328.73	37,265,209.00	27,489,354.00	42.5%
5) Services and Other Operating Expenditures		5000-5999	80,999,304.00	82,195,459.00	28,106,077.20	76,149,075.00	6,046,384.00	7.4%
6) Capital Outlay		6000-6999	1,410,181.00	1,759,930.00	633,689.16	1,825,119.00	(65,189.00)	-3.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	207,450.00	207,450.00	80,647.32	317,450.00	(110,000.00)	-53.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,206,812.00)	(1,192,578.00)	0.00	(1,189,573.00)	(3,005.00)	0.3%
9) TOTAL, EXPENDITURES			750,744,942.00	792,990,029.00	357,910,173.96	743,949,013.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,250,004.00)	(22,187,483.00)	584,280.18	8,403,171.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
b) Transfers Out		7600-7629	4,196,821.00	4,196,821.00	196,821.17	8,319,490.00	(4,122,669.00)	-98.2%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,946,821.00)	(2,946,821.00)	(196,821.17)	(7,069,490.00)		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,196,825.00)	(25,134,304.00)	387,459.01	1,333,681.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	104,393,318.63	104,393,318.63		104,393,318.63	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)			104,393,318.63	104,393,318.63		104,393,318.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			104,393,318.63	104,393,318.63		104,393,318.63		
2) Ending Balance, June 30 (E + F1e)			94,196,493.63	79,259,014.63		105,726,999.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	406,650.00	406,650.00		406,650.00		
Stores		9712	1,200,000.00	1,200,000.00		1,200,000.00		
Prepaid Expenditures		9713	300,000.00	300,000.00		300,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			11,951,123.26	1,489,629.62		17,201,296.26		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		7,200,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	15,098,836.00	15,943,737.00		15,045,371.00		
Unassigned/Unappropriated Amount			65,239,884.37	59,918,998.01		64,373,682.37		

Description	Resource Codes	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	321,191.00	250,867.00	27,341.00	250,867.00	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	600,000.00	600,000.00	740.19	604,000.00	4,000.00	0.7%
5) TOTAL REVENUES			921,191.00	850,867.00	28,081.19	854,867.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1899	491,045.00	377,922.00	282,659.47	574,250.00	(196,328.00)	-51.9%
2) Classified Salaries		2000-2999	140,509.00	140,509.00	56,942.46	126,836.00	13,673.00	9.7%
3) Employee Benefits		3000-3999	189,301.00	183,661.00	84,246.63	162,143.00	21,718.00	11.8%
4) Books and Supplies		4000-4999	3,500.00	73,503.00	9,755.61	10,662.00	62,841.00	85.5%
5) Services and Other Operating Expenditures		5000-5999	148,430.00	148,430.00	60,749.34	146,488.00	1,942.00	1.3%
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	25,406.00	25,406.00	0.00	30,759.00	(5,353.00)	-21.1%
9) TOTAL EXPENDITURES			998,191.00	949,631.00	494,353.51	1,051,138.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(77,000.00)	(98,764.00)	(466,272.32)	(196,271.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	122,669.00	122,669.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	122,669.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(77,000.00)	(98,764.00)	(466,272.32)	(73,602.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	98,763.06	98,763.06		98,763.06	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)			98,763.06	98,763.06		98,763.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			98,763.06	98,763.06		98,763.06		
2) Ending Balance, June 30 (E + F1e)			21,763.06	(0.94)		25,161.06		
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	21,763.50	0.00		25,161.50		
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	(0.44)	(0.94)		(0.44)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	321,191.00	250,867.00	27,341.00	250,867.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			321,191.00	250,867.00	27,341.00	250,867.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	740.19	4,000.00	4,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	600,000.00	600,000.00	0.00	600,000.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			600,000.00	600,000.00	740.19	604,000.00	4,000.00	0.7%
TOTAL REVENUES			921,191.00	850,867.00	28,081.19	854,867.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	491,045.00	377,591.00	282,659.47	574,250.00	(196,659.00)	-52.1%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	331.00	0.00	0.00	331.00	100.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			491,045.00	377,922.00	282,659.47	574,250.00	(196,328.00)	-51.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	83,523.00	83,523.00	23,676.71	79,231.00	4,292.00	5.1%
Classified Support Salaries		2200	0.00	0.00	1,966.10	2,564.00	(2,564.00)	New
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	1,441.44	1,513.00	(1,513.00)	New
Clerical, Technical and Office Salaries		2400	56,986.00	56,986.00	17,713.88	26,471.00	30,515.00	53.5%
Other Classified Salaries		2900	0.00	0.00	12,144.33	17,057.00	(17,057.00)	New
TOTAL, CLASSIFIED SALARIES			140,509.00	140,509.00	56,942.46	126,836.00	13,673.00	9.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	40,511.00	37,449.00	23,897.72	45,503.00	(8,054.00)	-21.5%
PERS		3201-3202	13,846.00	13,846.00	4,442.41	8,413.00	5,433.00	39.2%
OASDI/Medicare/Alternative		3301-3302	16,659.00	15,659.00	7,627.09	14,204.00	1,455.00	9.3%
Health and Welfare Benefits		3401-3402	93,658.00	93,658.00	37,621.34	72,354.00	21,304.00	22.7%
Unemployment Insurance		3501-3502	316.00	282.00	169.69	1,255.00	(973.00)	-345.0%
Workers' Compensation		3601-3602	11,052.00	9,846.00	5,943.02	11,380.00	(1,534.00)	-15.6%
OPEB, Allocated		3701-3702	1,263.00	1,125.00	713.13	1,353.00	(228.00)	-20.3%
OPEB, Active Employees		3751-3752	11,996.00	11,996.00	3,842.23	7,681.00	4,315.00	36.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			189,301.00	183,861.00	84,246.63	162,143.00	21,718.00	11.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	1,199.00	1,199.00	(1,199.00)	New
Materials and Supplies		4300	3,500.00	73,503.00	5,844.84	6,751.00	66,752.00	90.8%
Noncapitalized Equipment		4400	0.00	0.00	2,711.77	2,712.00	(2,712.00)	New
TOTAL, BOOKS AND SUPPLIES			3,500.00	73,503.00	9,755.61	10,662.00	62,841.00	85.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	1,115.84	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	19,500.00	19,500.00	14,287.75	28,544.00	(9,044.00)	-46.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,000.00	2,000.00	529.05	2,529.00	(529.00)	-26.5%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	20,300.00	20,300.00	60.00	11,000.00	9,300.00	45.8%
Professional/Consulting Services and Operating Expenditures		5800	103,130.00	103,130.00	43,331.63	100,738.00	2,392.00	2.3%
Communications		5900	3,500.00	3,500.00	1,425.07	3,677.00	(177.00)	-5.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			148,430.00	148,430.00	60,749.34	146,488.00	1,942.00	1.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	25,406.00	25,406.00	0.00	30,759.00	(5,353.00)	-21.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			25,406.00	25,406.00	0.00	30,759.00	(5,353.00)	-21.1%
TOTAL, EXPENDITURES			998,191.00	949,631.00	494,353.51	1,051,138.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	122,669.00	122,669.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	122,669.00	122,669.00	New
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	122,669.00		

2014-15 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	22,670,988.00	22,355,084.00	7,687,224.15	22,169,785.00	(185,279.00)	-0.8%
3) Other State Revenue		8300-8599	5,485,351.00	5,485,351.00	2,810,998.57	5,485,351.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,530,724.00	1,347,853.00	624,020.93	1,347,853.00	0.00	0.0%
5) TOTAL, REVENUES			29,667,064.00	29,188,288.00	11,122,243.65	29,002,989.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,418,109.00	10,428,239.00	4,993,017.87	10,225,281.00	202,958.00	1.9%
2) Classified Salaries		2000-2999	6,346,388.00	6,416,891.00	3,062,063.88	6,416,891.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,389,601.00	7,820,779.00	3,915,046.90	7,822,444.00	(1,665.00)	0.0%
4) Books and Supplies		4000-4999	1,953,448.00	2,356,123.00	758,771.54	1,761,892.00	594,131.00	25.2%
5) Services and Other Operating Expenditures		5000-5999	1,837,497.00	1,755,118.00	881,422.68	1,396,282.00	358,836.00	20.4%
6) Capital Outlay		6000-6999	39,802.00	221,285.00	221,285.26	221,285.00	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	1,181,406.00	1,167,172.00	0.00	1,158,814.00	8,358.00	0.7%
9) TOTAL, EXPENDITURES			30,166,249.00	30,185,607.00	13,831,608.13	29,002,989.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(479,185.00)	(977,339.00)	(2,709,364.48)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(479,186.00)	(977,339.00)	(2,709,364.48)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,097,348.84	1,097,348.84		1,097,348.84	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)			1,097,348.84	1,097,348.84		1,097,348.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,097,348.84	1,097,348.84		1,097,348.84		
2) Ending Balance, June 30 (E + F1e)			618,165.84	120,012.34		1,097,348.84		
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	618,165.84	120,012.34		1,097,348.84		
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	(2.00)	(2.50)		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	642,659.00	642,659.00	50,257.21	642,659.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	22,028,330.00	21,712,405.00	7,636,966.94	21,527,126.00	(185,279.00)	-0.9%
TOTAL, FEDERAL REVENUE			22,670,989.00	22,355,064.00	7,697,224.15	22,169,785.00	(185,279.00)	-0.8%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	42,345.00	42,345.00	3,363.57	42,345.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	5,443,006.00	5,443,006.00	2,807,635.00	5,443,006.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,485,351.00	5,485,351.00	2,810,998.57	5,485,351.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	60,208.00	99,346.00	41,995.67	99,346.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	452,507.00	452,507.00	163,283.35	452,507.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	484,900.00	602,389.00	347,611.70	602,389.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	533,109.00	193,611.00	71,130.21	193,611.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,530,724.00	1,347,853.00	624,020.93	1,347,853.00	0.00	0.0%
TOTAL REVENUES			29,687,094.00	29,188,268.00	11,122,243.85	29,002,989.00		

2014-15 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,296,871.00	9,308,800.00	4,493,430.49	9,105,842.00	202,958.00	2.2%
Certificated Pupil Support Salaries		1200	55,330.00	56,984.00	2,321.16	56,984.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	407,803.00	421,209.00	236,155.07	421,209.00	0.00	0.0%
Other Certificated Salaries		1900	658,105.00	641,246.00	261,111.15	641,246.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			10,418,109.00	10,428,239.00	4,993,017.87	10,225,281.00	202,958.00	1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,974,132.00	2,988,070.00	1,325,601.83	2,988,070.00	0.00	0.0%
Classified Support Salaries		2200	2,005,850.00	2,012,250.00	1,011,308.48	2,012,250.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	636,243.00	639,924.00	344,947.05	639,924.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	730,161.00	776,647.00	380,206.54	776,647.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,346,386.00	6,416,891.00	3,062,063.88	6,416,891.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	846,237.00	843,904.00	416,263.68	845,257.00	(1,353.00)	-0.2%
PERS		3201-3202	585,952.00	598,916.00	326,220.22	599,546.00	(630.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	557,517.00	559,091.00	288,989.48	557,355.00	1,736.00	0.3%
Health and Welfare Benefits		3401-3402	5,442,628.00	4,869,223.00	2,417,056.81	4,878,714.00	(7,491.00)	-0.2%
Unemployment Insurance		3501-3502	9,772.00	9,882.00	4,039.29	9,872.00	10.00	0.1%
Workers' Compensation		3601-3602	290,375.00	281,630.00	141,567.97	281,295.00	335.00	0.1%
OPEB, Allocated		3701-3702	39,211.00	33,151.00	16,985.99	33,107.00	44.00	0.1%
OPEB, Active Employees		3751-3752	617,809.00	624,982.00	303,923.66	619,298.00	5,684.00	0.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,389,801.00	7,820,779.00	3,915,046.90	7,822,444.00	(1,665.00)	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	119.00	119.00	0.00	119.00	0.00	0.0%
Materials and Supplies		4300	973,094.00	814,046.00	318,371.20	594,989.00	219,057.00	26.9%
Noncapitalized Equipment		4400	35,429.00	290,272.00	251,696.36	290,272.00	0.00	0.0%
Food		4700	944,806.00	1,251,686.00	188,703.98	876,612.00	375,074.00	30.0%
TOTAL, BOOKS AND SUPPLIES			1,953,448.00	2,356,123.00	758,771.54	1,761,992.00	594,131.00	25.2%

2014-15 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	137,701.00	91,522.00	30,405.40	91,522.00	0.00	0.0%
Dues and Memberships		5300	600.00	2,550.00	2,800.00	2,550.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	184,496.00	169,045.00	88,500.09	169,045.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	672,002.00	661,932.00	416,380.27	661,932.00	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	121,760.00	125,469.00	198,327.55	125,469.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	635,176.00	621,534.00	103,568.30	262,698.00	358,836.00	57.7%
Communications		5900	85,762.00	83,066.00	41,441.07	83,066.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,837,497.00	1,755,118.00	881,422.88	1,396,282.00	358,836.00	20.4%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	34,285.00	34,284.86	34,285.00	0.00	0.0%
Equipment Replacement		6500	39,802.00	187,000.00	187,000.40	187,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			39,802.00	221,285.00	221,285.26	221,285.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,181,406.00	1,167,172.00	0.00	1,158,814.00	8,358.00	0.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,181,406.00	1,167,172.00	0.00	1,158,814.00	8,358.00	0.7%
TOTAL EXPENDITURES			30,166,249.00	30,165,607.00	13,831,608.13	29,002,969.00		

2014-15 Second Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	27,605,370.00	27,605,370.00	75,214.90	27,193,029.00	(412,341.00)	-1.5%
3) Other State Revenue		8300-8599	2,220,887.00	2,220,887.00	3,139.59	2,412,316.00	191,429.00	8.6%
4) Other Local Revenue		8600-8799	5,232,490.00	5,232,490.00	85,188.37	4,892,555.00	(339,935.00)	-6.5%
5) TOTAL REVENUES			35,058,747.00	35,058,747.00	163,542.86	34,497,900.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	14,600,130.00	14,600,130.00	7,339,840.31	13,463,621.00	1,136,509.00	7.8%
3) Employee Benefits		3000-3999	7,693,882.00	7,693,882.00	3,624,479.44	6,655,726.00	1,038,156.00	13.5%
4) Books and Supplies		4000-4999	12,212,002.00	12,212,002.00	38,864.58	11,578,990.00	633,042.00	5.2%
5) Services and Other Operating Expenditures		5000-5999	1,883,465.00	1,883,465.00	43,755.21	1,224,166.00	659,299.00	35.0%
6) Capital Outlay		6000-6999	1,718,781.00	1,718,781.00	0.00	367,901.00	1,350,880.00	78.6%
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			38,108,260.00	38,108,260.00	11,046,939.54	33,290,374.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,049,513.00)	(3,049,513.00)	(10,883,396.68)	1,207,526.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	196,821.00	196,821.00	196,821.17	196,821.00	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			196,821.00	196,821.00	196,821.17	196,821.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,852,692.00)	(2,852,692.00)	(10,686,575.51)	1,404,347.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,520,224.02	9,520,224.02		9,520,224.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,520,224.02	9,520,224.02		9,520,224.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,520,224.02	9,520,224.02		9,520,224.02		
2) Ending Balance, June 30 (E + F1e)			6,667,532.02	6,667,532.02		10,924,571.02		
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	6,667,532.02	6,667,532.02		10,924,571.02		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	27,605,370.00	27,605,370.00	75,214.90	27,193,029.00	(412,341.00)	-1.5%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			27,605,370.00	27,605,370.00	75,214.90	27,193,029.00	(412,341.00)	-1.5%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,220,887.00	2,220,887.00	3,139.59	2,412,316.00	191,429.00	8.6%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,220,887.00	2,220,887.00	3,139.59	2,412,316.00	191,429.00	8.6%
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	5,158,972.00	5,158,972.00	85,188.37	4,822,392.00	(336,580.00)	-6.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,453.00	8,453.00	0.00	10,250.00	1,797.00	21.3%
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	65,065.00	65,065.00	0.00	59,913.00	(5,152.00)	-7.9%
TOTAL, OTHER LOCAL REVENUE			5,222,490.00	5,232,490.00	85,188.37	4,892,555.00	(339,935.00)	-6.5%
TOTAL, REVENUES			35,058,747.00	35,058,747.00	163,542.86	34,497,900.00	(560,846.94)	-1.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	7,631,976.00	7,631,976.00	3,952,818.94	7,260,611.00	371,365.00	4.9%
Classified Supervisors' and Administrators' Salaries		2300	4,996,701.00	4,996,701.00	2,605,864.55	4,324,305.00	672,396.00	13.5%
Clerical, Technical and Office Salaries		2400	1,240,774.00	1,240,774.00	669,069.05	1,148,026.00	92,748.00	7.5%
Other Classified Salaries		2900	730,679.00	730,679.00	112,087.77	730,679.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			14,600,130.00	14,600,130.00	7,339,840.31	13,463,621.00	1,136,509.00	7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,270,472.00	1,270,472.00	685,094.69	1,315,024.00	(44,552.00)	-3.5%
OASDI/Medicare/Alternative		3301-3302	1,004,173.00	1,004,173.00	536,720.17	987,390.00	16,783.00	1.7%
Health and Welfare Benefits		3401-3402	4,647,225.00	4,647,225.00	1,998,704.04	3,549,559.00	1,097,666.00	23.6%
Unemployment Insurance		3501-3502	6,637.00	6,637.00	3,604.06	6,911.00	(274.00)	-4.1%
Workers' Compensation		3601-3602	236,969.00	236,969.00	128,729.17	280,602.00	(43,633.00)	-18.4%
OPEB, Allocated		3701-3702	27,081.00	27,081.00	15,447.13	22,623.00	4,458.00	16.5%
OPEB, Active Employees		3751-3752	501,325.00	501,325.00	256,180.18	493,617.00	7,708.00	1.5%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,693,882.00	7,693,882.00	3,624,479.44	6,655,726.00	1,038,156.00	13.5%
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	1,452,582.00	1,452,582.00	39,482.53	743,033.00	709,549.00	48.8%
Noncapitalized Equipment		4400	128,819.00	128,819.00	0.00	128,819.00	0.00	0.0%
Food		4700	10,630,601.00	10,630,601.00	(617.95)	10,707,108.00	(76,507.00)	-0.7%
TOTAL, BOOKS AND SUPPLIES			12,212,002.00	12,212,002.00	38,864.58	11,578,960.00	633,042.00	5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	7,786.00	7,786.00	0.00	7,786.00	0.00	0.0%
Dues and Memberships		5300	856.00	856.00	0.00	856.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	309,557.00	309,557.00	0.00	245,071.00	64,486.00	20.8%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	388,890.00	388,890.00	0.00	196,904.00	191,986.00	49.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	627,248.00	627,248.00	40,345.10	523,652.00	103,596.00	16.5%
Professional/Consulting Services and Operating Expenditures		5800	520,470.00	520,470.00	(664.28)	221,239.00	299,231.00	57.5%
Communications		5800	28,658.00	28,658.00	4,074.39	28,658.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,883,465.00	1,883,465.00	43,755.21	1,224,166.00	659,299.00	35.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	1,200,000.00	1,200,000.00	0.00	18,649.00	1,181,351.00	98.4%
Equipment		6400	73,781.00	73,781.00	0.00	700.00	73,081.00	99.1%
Equipment Replacement		6500	445,000.00	445,000.00	0.00	348,552.00	96,448.00	21.7%
TOTAL, CAPITAL OUTLAY			1,718,781.00	1,718,781.00	0.00	367,901.00	1,350,880.00	78.6%
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			38,108,260.00	38,108,260.00	11,046,939.54	33,290,374.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	196,821.00	196,821.00	196,821.17	196,821.00	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			196,821.00	196,821.00	196,821.17	196,821.00	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)			196,821.00	196,821.00	196,821.17	196,821.00		

2014-15 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCOFF 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	27,000.00	0.00	3,305.22	0.00	0.00	0.0%
5) TOTAL REVENUES			27,000.00	0.00	3,305.22	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,750,000.00	1,932,744.00	1,932,743.83	1,932,744.00	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			1,750,000.00	1,932,744.00	1,932,743.83	1,932,744.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,723,000.00)	(1,932,744.00)	(1,929,438.61)	(1,932,744.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,723,000.00)	(1,932,744.00)	(1,929,438.61)	(1,932,744.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,932,749.44	1,932,749.44		1,932,749.44	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)			1,932,749.44	1,932,749.44		1,932,749.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,932,749.44	1,932,749.44		1,932,749.44		
2) Ending Balance, June 30 (E + F1e)			209,749.44	5.44		5.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	209,749.44	5.44		5.44		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2014-15 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF SOURCES								
LCFF Transfers								
LCFF Transfers - Current Year		8091	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%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	27,000.00	0.00	3,305.22	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Valua 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			27,000.00	0.00	3,305.22	0.00	0.00	0.0%
TOTAL, REVENUES			27,000.00	0.00	3,305.22	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	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%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,750,000.00	1,932,744.00	1,704,935.83	1,932,744.00	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	227,808.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,750,000.00	1,932,744.00	1,932,743.83	1,932,744.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,750,000.00	1,932,744.00	1,932,743.83	1,932,744.00		

2014-15 Second Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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		

2014-15 Second Interim
Special Reserve Fund for Other Than Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	12,089.93	30,000.00	30,000.00	New
5) TOTAL REVENUES			0.00	0.00	12,089.93	30,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	12,089.93	30,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	4,000,000.00	4,000,000.00	New
b) Transfers Out		7600-7629	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			(1,250,000.00)	(1,250,000.00)	0.00	2,750,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,250,000.00)	(1,250,000.00)	12,089.93	2,780,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,689,403.07	6,689,403.07		6,689,403.07	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,689,403.07	6,689,403.07		6,689,403.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,689,403.07	6,689,403.07		6,689,403.07		
2) Ending Balance, June 30 (E + F1e)			5,439,403.07	5,439,403.07		9,469,403.07		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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	5,439,403.07	5,439,403.07		9,469,403.07		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	12,089.93	30,000.00	30,000.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	12,089.93	30,000.00	30,000.00	New
TOTAL REVENUES			0.00	0.00	12,089.93	30,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	4,000,000.00	4,000,000.00	New
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	4,000,000.00	4,000,000.00	New
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	1,250,000.00	1,250,000.00	0.00	1,250,000.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,250,000.00	1,250,000.00	0.00	1,250,000.00	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)			(1,250,000.00)	(1,250,000.00)	0.00	2,750,000.00		

2014-15 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,025,000.00	1,025,000.00	170,523.70	1,025,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,025,000.00	1,025,000.00	170,523.70	1,025,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	100,404.00	109,404.00	57,539.44	105,424.00	(5,020.00)	-5.0%
3) Employee Benefits		3000-3999	37,725.00	37,725.00	21,560.90	38,640.00	(915.00)	-2.4%
4) Books and Supplies		4000-4999	0.00	1,854,275.00	134,839.98	3,345,041.00	(1,490,766.00)	-80.4%
5) Services and Other Operating Expenditures		5000-5999	0.00	4,328,486.00	3,672,599.10	8,881,062.00	(4,552,596.00)	-105.2%
6) Capital Outlay		6000-6999	95,303,000.00	87,172,594.00	43,505,185.28	86,754,005.00	418,589.00	0.5%
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			95,441,129.00	93,493,464.00	47,391,724.70	99,124,172.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(94,416,129.00)	(92,468,464.00)	(47,221,201.00)	(98,099,172.00)		
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	270,000,000.00	0.00	270,000,000.00	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	270,000,000.00	0.00	270,000,000.00		

2014-15 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(94,416,129.00)	177,531,536.00	(47,221,201.00)	171,900,828.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	89,296,220.74	89,296,220.74		89,296,220.74	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			89,296,220.74	89,296,220.74		89,296,220.74		
d) Other Restatements		9785	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			89,296,220.74	89,296,220.74		89,296,220.74		
2) Ending Balance, June 30 (E + F1e)			(5,119,908.28)	266,827,756.74		261,197,048.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	266,827,756.74		261,197,048.74		
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			(5,119,908.28)	0.00		0.00		

2014-15 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		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								
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%
Leases and Rentals								
		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	1,025,000.00	1,025,000.00	170,523.70	1,025,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,025,000.00	1,025,000.00	170,523.70	1,025,000.00	0.00	0.0%
TOTAL, REVENUES			1,025,000.00	1,025,000.00	170,523.70	1,025,000.00	0.00	0.0%

2014-15 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	100,404.00	100,404.00	57,539.44	105,424.00	(5,020.00)	-5.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			100,404.00	100,404.00	57,539.44	105,424.00	(5,020.00)	-5.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	11,819.00	11,819.00	6,772.94	12,409.00	(590.00)	-5.0%
OASDI/Medicare/Alternative		3301-3302	7,681.00	7,681.00	4,401.76	8,065.00	(384.00)	-5.0%
Health and Welfare Benefits		3401-3402	14,394.00	14,394.00	8,181.52	14,228.00	166.00	1.2%
Unemployment Insurance		3501-3502	50.00	50.00	28.76	53.00	(3.00)	-6.0%
Workers' Compensation		3601-3602	1,757.00	1,757.00	1,006.94	1,845.00	(88.00)	-5.0%
OPEB, Allocated		3701-3702	201.00	201.00	120.84	211.00	(10.00)	-5.0%
OPEB, Active Employees		3751-3752	1,823.00	1,823.00	1,048.14	1,829.00	(6.00)	-0.3%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			37,725.00	37,725.00	21,560.90	38,540.00	(915.00)	-2.4%
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	168,354.00	(26,869.27)	3,037,625.00	(2,869,271.00)	-1704.3%
Noncapitalized Equipment		4400	0.00	1,685,921.00	161,709.25	307,416.00	1,378,505.00	81.8%
TOTAL, BOOKS AND SUPPLIES			0.00	1,854,275.00	134,839.98	3,345,041.00	(1,490,768.00)	-80.4%
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	328,213.64	408,952.00	(408,952.00)	New
Operations and Housekeeping Services		5500	0.00	0.00	2,291.52	4,000.00	(4,000.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	57,739.00	173,606.55	209,528.00	(151,789.00)	-262.9%
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	662,181.00	111,276.14	242,200.00	419,981.00	63.4%
Professional/Consulting Services and Operating Expenditures		5800	0.00	3,608,174.00	3,056,343.02	8,013,397.00	(4,405,223.00)	-122.1%
Communications		5900	0.00	372.00	868.23	2,985.00	(2,613.00)	-702.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	4,328,466.00	3,672,599.10	8,681,062.00	(4,552,596.00)	-105.2%

2014-15 Second Interim
Building Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	1,871,034.00	935,785.28	1,729,152.00	141,882.00	7.6%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	95,303,000.00	83,996,413.00	41,610,448.62	83,783,052.00	213,361.00	0.3%
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	1,305,147.00	958,951.40	1,241,801.00	63,346.00	4.9%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			95,303,000.00	87,172,594.00	43,505,185.28	86,754,005.00	418,589.00	0.5%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			95,441,129.00	93,493,464.00	47,391,724.70	99,124,172.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	270,000,000.00	0.00	270,000,000.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	270,000,000.00	0.00	270,000,000.00	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	270,000,000.00	0.00	270,000,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,561,000.00	1,561,000.00	583,801.68	2,175,000.00	614,000.00	39.3%
5) TOTAL REVENUES			1,561,000.00	1,561,000.00	583,801.68	2,175,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	42,184.67	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	20,865.31	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	12,400,000.00	14,644,302.00	17,719.46	46,250.00	14,598,052.00	99.7%
6) Capital Outlay		6000-6999	0.00	217,827.00	217,920.10	251,272.00	(33,445.00)	-15.4%
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			12,400,000.00	14,862,129.00	298,669.54	297,522.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,839,000.00)	(13,301,129.00)	285,132.14	1,877,478.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,839,000.00)	(13,301,129.00)	285,132.14	1,877,478.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,301,130.50	13,301,130.50		13,301,130.50	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)			13,301,130.50	13,301,130.50		13,301,130.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,301,130.50	13,301,130.50		13,301,130.50		
2) Ending Balance, June 30 (E + F1e)			2,462,130.50	1.50		15,178,608.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			2,462,130.50	1.50		15,178,608.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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								
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	61,000.00	61,000.00	24,048.95	75,000.00	14,000.00	23.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	1,500,000.00	1,500,000.00	559,752.73	2,100,000.00	600,000.00	40.0%
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			1,561,000.00	1,561,000.00	583,801.68	2,175,000.00	614,000.00	39.3%
TOTAL, REVENUES			1,561,000.00	1,561,000.00	583,801.68	2,175,000.00	614,000.00	39.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	42,164.67	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	42,164.67	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	4,963.19	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	3,206.25	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	10,800.22	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	21.08	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	737.85	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	88.58	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	1,048.14	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	20,865.31	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	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	3,119.20	5,500.00	(5,500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	12,400,000.00	14,644,302.00	14,559.86	40,600.00	14,603,702.00	99.7%
Communications		5900	0.00	0.00	40.40	150.00	(150.00)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,400,000.00	14,644,302.00	17,719.46	46,250.00	14,598,052.00	99.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	5,258.00	19,537.72	30,000.00	(24,742.00)	-470.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	212,569.00	198,382.38	221,272.00	(8,703.00)	-4.1%
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	217,827.00	217,920.10	251,272.00	(33,445.00)	-15.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			12,400,000.00	14,862,129.00	298,869.54	297,522.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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		8980	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	0.00	0.0%

2014-15 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	19,665,867.00	19,685,535.00	19,665,867.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,000.00	3,000.00	5,957.14	0.00	(3,000.00)	-100.0%
5) TOTAL, REVENUES			3,000.00	19,668,867.00	19,671,492.14	19,665,867.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,936,366.00	19,665,867.00	0.00	19,665,867.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,936,366.00	19,665,867.00	0.00	19,665,867.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,933,366.00)	3,000.00	19,671,492.14	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,933,366.00)	3,000.00	19,671,492.14	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	543,821.19	543,821.19		543,821.19	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)			543,821.19	543,821.19		543,821.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			543,821.19	543,821.19		543,821.19		
2) Ending Balance, June 30 (E + F1e)			(1,389,544.81)	546,821.19		543,821.19		
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	546,821.19		543,821.19		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		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	(1,389,544.81)	0.00		0.00		

2014-15 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	19,665,867.00	19,665,535.00	19,665,867.00	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	19,665,867.00	19,665,535.00	19,665,867.00	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	3,000.00	3,000.00	5,957.14	0.00	(3,000.00)	-100.0%
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			3,000.00	3,000.00	5,957.14	0.00	(3,000.00)	-100.0%
TOTAL, REVENUES			3,000.00	19,668,867.00	19,671,492.14	19,665,867.00		

2014-15 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

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

2014-15 Second Interim
County School Facilities Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	1,936,034.00	19,665,867.00	0.00	19,665,867.00	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	332.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			1,936,366.00	19,665,867.00	0.00	19,665,867.00	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			1,936,366.00	19,665,867.00	0.00	19,665,867.00	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)
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		

Description	Resource Codes	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	86,000.00	86,000.00	20,010.25	86,000.00	0.00	0.0%
5) TOTAL REVENUES			86,000.00	86,000.00	20,010.25	86,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,194,550.00	3,194,550.00	0.00	3,194,550.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,805,450.00	1,805,450.00	0.00	1,805,450.00	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	130,558.34	200,000.00	(200,000.00)	New
6) Capital Outlay		6000-6999	5,400,000.00	6,135,054.00	(100.00)	400,000.00	5,735,054.00	93.5%
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			10,400,000.00	11,135,054.00	130,458.34	5,600,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,314,000.00)	(11,049,054.00)	(110,448.09)	(5,514,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2014-15 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(10,314,000.00)	(11,049,054.00)	(110,448.09)	(5,514,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,049,054.42	11,049,054.42		11,049,054.42	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)			11,049,054.42	11,049,054.42		11,049,054.42		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,049,054.42	11,049,054.42		11,049,054.42		
2) Ending Balance, June 30 (E + F1e)			735,054.42	0.42		5,535,054.42		
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	735,054.42	0.42		5,535,054.42		
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		

2014-15 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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	86,000.00	86,000.00	20,010.25	86,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8669	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			86,000.00	86,000.00	20,010.25	86,000.00	0.00	0.0%
TOTAL REVENUES			86,000.00	86,000.00	20,010.25	86,000.00	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	3,194,550.00	3,194,550.00	0.00	3,194,550.00	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			3,194,550.00	3,194,550.00	0.00	3,194,550.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	572,100.00	572,100.00	0.00	572,100.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	382,500.00	382,500.00	0.00	382,500.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	675,850.00	675,850.00	0.00	675,850.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Workers' Compensation		3601-3602	87,500.00	87,500.00	0.00	87,500.00	0.00	0.0%
OPEB, Allocated		3701-3702	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Other Employee Benefits		3801-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,805,450.00	1,805,450.00	0.00	1,805,450.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	130,558.34	200,000.00	(200,000.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	130,558.34	200,000.00	(200,000.00)	New

2014-15 Second Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	5,400,000.00	6,135,054.00	(100.00)	400,000.00	5,735,054.00	93.5%
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			5,400,000.00	6,135,054.00	(100.00)	400,000.00	5,735,054.00	93.5%
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			10,400,000.00	11,135,054.00	130,458.34	5,600,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
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								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(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		

2014-15 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	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	70,147,107.00	70,147,107.00	24,241,420.01	70,147,107.00	0.00	0.0%
5) TOTAL REVENUES			70,147,107.00	70,147,107.00	24,241,420.01	70,147,107.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	234,122.00	234,122.00	134,170.24	234,122.00	0.00	0.0%
3) Employee Benefits		3000-3999	100,467.00	100,467.00	56,776.44	100,467.00	0.00	0.0%
4) Books and Supplies		4000-4999	49,400.00	49,400.00	14,305.58	49,400.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	72,581,436.00	72,581,436.00	32,149,360.41	73,390,041.00	(808,605.00)	-1.1%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENSES			72,965,425.00	72,965,425.00	32,354,612.67	73,774,030.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,818,318.00)	(2,818,318.00)	(8,113,192.66)	(3,626,923.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			4,000,000.00	4,000,000.00	0.00	4,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			1,181,682.00	1,181,682.00	(8,113,192.66)	373,077.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	23,196,855.13	23,196,855.13		23,196,855.13	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)			23,196,855.13	23,196,855.13		23,196,855.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,196,855.13	23,196,855.13		23,196,855.13		
2) Ending Net Position, June 30 (E + F1e)			24,378,537.13	24,378,537.13		23,589,932.13		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	24,378,537.13	24,378,537.13		23,589,932.13		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	372,500.00	372,500.00	104,652.92	372,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	69,654,607.00	69,654,607.00	24,081,229.29	69,654,607.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	120,000.00	120,000.00	55,537.80	120,000.00	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			70,147,107.00	70,147,107.00	24,241,420.01	70,147,107.00	0.00	0.0%
TOTAL REVENUES			70,147,107.00	70,147,107.00	24,241,420.01	70,147,107.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	178,276.00	178,278.00	102,166.10	178,276.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	55,846.00	55,846.00	32,004.14	55,846.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			234,122.00	234,122.00	134,170.24	234,122.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	27,559.00	27,559.00	15,793.16	27,559.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	17,911.00	17,911.00	10,233.41	17,911.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	44,846.00	44,846.00	24,908.63	44,846.00	0.00	0.0%
Unemployment Insurance		3501-3502	117.00	117.00	67.12	117.00	0.00	0.0%
Workers' Compensation		3601-3602	4,097.00	4,097.00	2,347.94	4,097.00	0.00	0.0%
OPEB, Allocated		3701-3702	468.00	468.00	281.76	468.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,469.00	5,469.00	3,144.42	5,469.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			100,467.00	100,467.00	58,776.44	100,467.00	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	28,400.00	28,400.00	9,351.90	28,400.00	0.00	0.0%
Noncapitalized Equipment		4400	21,000.00	21,000.00	4,953.68	21,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			49,400.00	49,400.00	14,305.58	49,400.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,800.00	2,800.00	396.78	2,800.00	0.00	0.0%
Dues and Memberships		5300	200.00	200.00	0.00	200.00	0.00	0.0%
Insurance		5400-5450	3,241,701.00	3,241,701.00	3,232,185.40	3,935,094.00	(693,393.00)	-21.4%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	363,200.00	363,200.00	97,614.25	331,200.00	32,000.00	8.8%
Transfers of Direct Costs - Interfund		5750	1,100.00	1,100.00	518.70	1,100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	68,966,043.00	68,966,043.00	28,818,348.22	69,113,255.00	(147,212.00)	-0.2%
Communications		5900	6,392.00	6,392.00	297.06	6,392.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			72,581,436.00	72,581,436.00	32,149,360.41	73,390,041.00	(808,605.00)	-1.1%

2014-15 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			72,965,425.00	72,965,425.00	32,354,612.67	73,774,030.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			4,000,000.00	4,000,000.00	0.00	4,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			4,000,000.00	4,000,000.00	0.00	4,000,000.00		

Description	ESTIMATED FUNDED ADA Original Budget (A)	ESTIMATED FUNDED ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED FUNDED ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
A. DISTRICT						
1. Total District Regular ADA per EC 42238.05(b) Includes Opportunity Classes, Home & Hospital, Special Day Class, Continuation Education, Special Education NPS/LCI and Extended Year, and Community Day School (includes Necessary Small School ADA)	77,382.66	75,896.00	75,896.00	77,366.52	1,470.52	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)	77,382.66	75,896.00	75,896.00	77,366.52	1,470.52	2%
5. District Funded County Program ADA						
a. County Community Schools per EC 1981(a)(b)&(d)	0.00	0.00	0.00	0.00	0.00	0%
b. Special Education-Special Day Class	0.00	0.00	0.00	0.00	0.00	0%
c. Special Education-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
d. Special Education Extended Year-NPS/LCI	0.00	0.00	0.00	0.00	0.00	0%
e. Other County Operated Programs: Opportunity Schools and Full Day Opportunity Classes, Specialized Secondary Schools, Technical, Agricultural, and Natural Resource Conservation Schools	0.00	0.00	0.00	0.00	0.00	0%
f. Total, District Funded County Program ADA (Sum of Lines A5a through A5e)	0.00	0.00	0.00	0.00	0.00	0%
6. TOTAL DISTRICT ADA (Sum of Line A4 and Line A5f)	77,382.66	75,896.00	75,896.00	77,366.52	1,470.52	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)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	585,359,635.00	8.06%	632,550,172.42	3.37%	653,884,450.05
2. Federal Revenues	8100-8299	100,000.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	18,217,815.00	42.84%	26,022,064.00	-50.07%	12,993,848.00
4. Other Local Revenues	8600-8799	10,355,705.00	-17.16%	8,579,054.10	1.19%	8,681,539.56
5. Other Financing Sources						
a. Transfers In	8900-8929	1,250,000.00	-100.00%	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	(86,582,738.00)	20.08%	(103,967,295.00)	4.03%	(108,155,380.00)
6. Total (Sum lines A1 thru A5c)		528,700,417.00	6.52%	563,183,995.52	0.75%	567,404,457.61
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				274,438,748.00		287,077,758.67
b. Step & Column Adjustment				2,744,387.48		2,870,777.59
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				9,894,623.19		380,000.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	274,438,748.00	4.61%	287,077,758.67	1.13%	290,328,536.26
2. Classified Salaries						
a. Base Salaries				68,651,482.00		70,487,561.18
b. Step & Column Adjustment				1,029,772.23		1,057,313.42
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				806,306.95		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	68,651,482.00	2.67%	70,487,561.18	1.50%	71,544,874.60
3. Employee Benefits	3000-3999	122,258,753.00	11.44%	136,242,832.40	10.27%	150,232,891.82
4. Books and Supplies	4000-4999	13,172,581.00	45.60%	19,178,771.53	0.72%	19,316,003.10
5. Services and Other Operating Expenditures	5000-5999	39,078,729.00	1.08%	39,501,962.97	0.68%	39,770,149.91
6. Capital Outlay	6000-6999	609,780.00	1.50%	618,926.70	0.00%	618,926.70
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(9,826,971.00)	-3.33%	(9,500,000.00)	1.05%	(9,600,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,319,490.00	-48.08%	4,319,490.00	0.00%	4,319,490.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		516,702,592.00	6.04%	547,927,303.45	3.40%	566,530,872.39
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		11,997,825.00		15,256,692.07		873,585.22
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		76,527,878.87		88,525,703.87		103,782,395.94
2. Ending Fund Balance (Sum lines C and D1)		88,525,703.87		103,782,395.94		104,655,981.16
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,906,650.00		1,906,650.00		1,906,650.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,200,000.00		15,400,000.00		28,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,045,371.00		15,572,738.00		16,008,537.00
2. Unassigned/Unappropriated	9790	64,373,682.87		70,903,007.94		58,740,794.16
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		88,525,703.87		103,782,395.94		104,655,981.16

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,045,371.00		15,572,738.00		16,008,537.00
c. Unassigned/Unappropriated	9790	64,373,682.87		70,903,007.94		58,740,794.16
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		79,419,053.87		86,475,745.94		74,749,331.16
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Amounts in lines B1d and B2d represent additional positions or expenses that will be added - primarily to spend on supplemental and concentration portions of LCFF.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFE/Revenue Limit Sources	8010-8099	0.00	0.00%		0.00%	
2. Federal Revenues	8100-8299	61,521,669.00	-11.75%	54,294,485.24	-3.18%	52,570,100.73
3. Other State Revenues	8300-8599	64,690,393.00	-0.54%	64,342,994.04	-0.01%	64,337,111.92
4. Other Local Revenues	8600-8799	12,106,967.00	-38.69%	7,422,188.05	-22.31%	5,766,242.33
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	86,582,738.00	19.16%	103,174,865.00	4.83%	108,155,380.00
6. Total (Sum lines A1 thru A5c)		224,901,767.00	1.93%	229,234,532.33	0.70%	230,828,834.98
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,249,436.00		81,008,455.84
b. Step & Column Adjustment				832,494.36		810,084.56
c. Cost-of-Living Adjustment						
d. Other Adjustments				(3,073,474.52)		(1,791,709.71)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,249,436.00	-2.69%	81,008,455.84	-1.21%	80,026,830.69
2. Classified Salaries						
a. Base Salaries				37,058,735.00		35,018,024.95
b. Step & Column Adjustment				555,881.03		538,923.50
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,596,591.08)		(261,821.50)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	37,058,735.00	-5.51%	35,018,024.95	0.79%	35,295,126.95
3. Employee Benefits	3000-3999	43,924,579.00	4.24%	45,784,901.87	8.53%	49,690,238.57
4. Books and Supplies	4000-4999	24,092,628.00	-53.01%	11,320,703.29	-8.71%	10,334,837.05
5. Services and Other Operating Expenditures	5000-5999	37,070,346.00	31.70%	48,821,630.12	1.56%	49,581,768.92
6. Capital Outlay	6000-6999	1,215,339.00	-86.20%	167,748.26	0.00%	167,748.26
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	317,450.00	0.00%	317,450.00	0.00%	317,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	8,637,398.00	-4.25%	8,270,681.61	2.55%	8,481,942.43
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
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		235,565,911.00	-2.06%	230,709,595.94	1.38%	233,895,942.87
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(10,664,144.00)		(1,475,063.61)		(3,067,107.89)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		27,865,439.76		17,201,295.76		15,726,232.15
2. Ending Fund Balance (Sum lines C and D1)		17,201,295.76		15,726,232.15		12,659,124.26
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	17,201,296.26		15,726,232.38		12,659,124.26
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	(0.50)		(0.23)		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,201,295.76		15,726,232.15		12,659,124.26

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
Adjustments in lines B1d and B2d represent reductions in program expenses for expiring grants or reductions necessary to keep ongoing grants balanced with revenue.						

Description	Object Codes	Projected Year Totals (Form 01I) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	585,359,635.00	8.06%	632,550,172.42	3.37%	653,884,450.05
2. Federal Revenues	8100-8299	61,621,669.00	-11.89%	54,294,485.24	-3.18%	52,570,100.73
3. Other State Revenues	8300-8599	82,908,208.00	8.99%	90,365,058.04	-14.42%	77,330,959.92
4. Other Local Revenues	8600-8799	22,462,672.00	-28.77%	16,001,242.15	-9.71%	14,447,781.89
5. Other Financing Sources						
a. Transfers In	8900-8929	1,250,000.00	-100.00%	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%	(792,430.00)	-100.00%	0.00
6. Total (Sum lines A1 thru A5c)		753,602,184.00	5.15%	792,418,527.85	0.73%	798,233,292.59
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				357,688,184.00		368,086,214.51
b. Step & Column Adjustment				3,576,881.84		3,680,862.15
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				6,821,148.67		(1,411,709.71)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	357,688,184.00	2.91%	368,086,214.51	0.62%	370,355,366.95
2. Classified Salaries						
a. Base Salaries				105,710,217.00		105,505,586.13
b. Step & Column Adjustment				1,585,653.26		1,596,236.92
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(1,790,284.13)		(261,821.50)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	105,710,217.00	-0.19%	105,505,586.13	1.26%	106,840,001.55
3. Employee Benefits	3000-3999	166,183,332.00	9.53%	182,027,734.27	9.83%	199,923,130.39
4. Books and Supplies	4000-4999	37,265,209.00	-18.16%	30,499,474.82	-2.78%	29,650,840.15
5. Services and Other Operating Expenditures	5000-5999	76,149,075.00	15.99%	88,323,593.09	1.16%	89,351,918.83
6. Capital Outlay	6000-6999	1,825,119.00	-56.90%	786,674.96	0.00%	786,674.96
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	317,450.00	0.00%	317,450.00	0.00%	317,450.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,189,573.00)	3.34%	(1,229,318.39)	-9.05%	(1,118,057.57)
9. Other Financing Uses						
a. Transfers Out	7600-7629	8,319,490.00	-48.08%	4,319,490.00	0.00%	4,319,490.00
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)		752,268,503.00	3.51%	778,636,899.39	2.80%	800,426,815.26
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,333,681.00		13,781,628.46		(2,193,522.67)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1c)		104,393,318.63		105,726,999.63		119,508,628.09
2. Ending Fund Balance (Sum lines C and D1)		105,726,999.63		119,508,628.09		117,315,105.42
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	1,906,650.00		1,906,650.00		1,906,650.00
b. Restricted	9740	17,201,296.26		15,726,232.38		12,659,124.26
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	7,200,000.00		15,400,000.00		28,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	15,045,371.00		15,572,738.00		16,008,537.00
2. Unassigned/Unappropriated	9790	64,373,682.37		70,903,007.71		58,740,794.16
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		105,726,999.63		119,508,628.09		117,315,105.42

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	15,045,371.00		15,572,738.00		16,008,537.00
c. Unassigned/Unappropriated	9790	64,373,682.87		70,903,007.94		58,740,794.16
d. Negative Restricted Ending Balances (Negative resources 2000-9999)	979Z	(0.50)		(0.23)		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		79,419,053.37		86,475,745.71		74,749,331.16
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		10.56%		11.11%		9.34%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
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				
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)						
		75,896.00		74,386.00		73,407.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		752,268,503.00		778,636,899.39		800,426,815.26
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)		752,268,503.00		778,636,899.39		800,426,815.26
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		15,045,370.06		15,572,737.99		16,008,536.31
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)		15,045,370.06		15,572,737.99		16,008,536.31
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)	77,366.52	77,366.52	0.0%	Met
1st Subsequent Year (2015-16)	75,935.41	75,935.41	0.0%	Met
2nd Subsequent Year (2016-17)	74,625.41	74,625.41	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)	79,271	79,271	0.0%	Met
1st Subsequent Year (2015-16)	77,902	77,902	0.0%	Met
2nd Subsequent Year (2016-17)	76,670	76,670	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)		
Third Prior Year (2011-12)	79,109	83,691	94.5%
Second Prior Year (2012-13)	77,234	82,258	93.9%
First Prior Year (2013-14)	77,335	81,155	95.3%
Historical Average Ratio:			94.6%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.1%

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

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

Fiscal Year	Estimated P-2 ADA	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
	(Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)			
Current Year (2014-15)	75,896	79,271	95.7%	Not Met
1st Subsequent Year (2015-16)	74,386	77,902	95.5%	Not Met
2nd Subsequent Year (2016-17)	73,407	76,670	95.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

CBEDS in prior years included independent charter schools that are not included in item 3B. The P-2 ADA did not include charters, so the percentage for comparison came out low.

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:

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.

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
	Current Year (2014-15)	587,320,777.00		
1st Subsequent Year (2015-16)	614,164,428.00	632,650,172.42	3.0%	Not Met
2nd Subsequent Year (2016-17)	643,798,292.00	653,984,450.05	1.6%	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)

Gap funding percentages were adjusted between first and second 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)	401,021,902.62	419,707,832.59	95.5%
Second Prior Year (2012-13)	410,741,241.57	434,173,229.77	94.6%
First Prior Year (2013-14)	432,596,790.10	465,443,823.20	92.9%
	Historical Average Ratio:		94.3%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	91.3% to 97.3%	91.3% to 97.3%	91.3% to 97.3%

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)	465,348,983.00	508,383,102.00	91.5%	Met
1st Subsequent Year (2015-16)	493,808,152.25	543,607,813.45	90.8%	Not Met
2nd Subsequent Year (2016-17)	512,106,302.68	562,211,382.39	91.1%	Not 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)

Not all spending plans have been completed, so unspent supplemental and concentration funds have been assigned instead of projected in expenditure objects - these will eventually be spent primarily in salaries and benefits.

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
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2014-15)	59,075,335.00	61,621,669.00	4.3%	No
1st Subsequent Year (2015-16)	53,447,142.00	54,294,485.24	1.6%	No
2nd Subsequent Year (2016-17)	48,922,315.00	52,570,100.73	7.5%	Yes

Explanation: (required if Yes)
Reevaluation of grants and spending plans result in higher expenses and increased recognition of revenue over first interim.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2014-15)	80,660,194.00	82,908,208.00	2.8%	No
1st Subsequent Year (2015-16)	75,335,857.00	90,365,058.04	19.9%	Yes
2nd Subsequent Year (2016-17)	75,346,679.00	77,330,959.92	2.6%	No

Explanation: (required if Yes)
included \$12,978,216 as estimate for one time mandated cost funds in 15-16; assigned this amount in the balances.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2014-15)	22,044,815.00	22,462,672.00	1.9%	No
1st Subsequent Year (2015-16)	16,124,717.00	16,001,242.15	-0.8%	No
2nd Subsequent Year (2016-17)	13,211,996.00	14,447,781.89	9.4%	Yes

Explanation: (required if Yes)
Reevaluation of grants and spending plans result in higher expenses and increased recognition of revenue over first interim.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2014-15)	37,735,213.00	37,265,209.00	-1.2%	No
1st Subsequent Year (2015-16)	54,736,413.00	30,499,474.82	-44.3%	Yes
2nd Subsequent Year (2016-17)	57,826,274.00	29,650,840.15	-48.7%	Yes

Explanation: (required if Yes)
At First Interim, spending placeholders for supplemental and concentration funds were placed in books and supplies range. At Second Interim, the unspent amounts were placed in assignments.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2014-15)	73,670,038.00	76,149,075.00	3.4%	No
1st Subsequent Year (2015-16)	72,072,248.00	88,323,593.09	22.5%	Yes
2nd Subsequent Year (2016-17)	73,503,079.00	89,351,918.83	21.6%	Yes

Explanation: (required if Yes)
At First Interim, the increased contribution required for RRM 8150 beginning in 15-16 was assumed to be spent in salaries and benefits. At Second Interim, the increased expense was moved to services and other operating expenditures.

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2014-15)	161,780,344.00	166,992,549.00	3.2%	Met
1st Subsequent Year (2015-16)	144,907,716.00	160,660,785.43	10.9%	Not Met
2nd Subsequent Year (2016-17)	137,480,990.00	144,348,842.54	5.0%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2014-15)	111,405,251.00	113,414,284.00	1.8%	Met
1st Subsequent Year (2015-16)	126,808,661.00	118,823,067.91	-6.3%	Not Met
2nd Subsequent Year (2016-17)	131,331,353.00	119,002,758.98	-9.4%	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)

Reevaluation of grants and spending plans result in higher expenses and increased recognition of revenue over first interim.

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

Included \$12,978,216 as estimate for one time mandated cost funds in 15-16; assigned this amount in the balances.

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

Reevaluation of grants and spending plans result in higher expenses and increased recognition of revenue over first interim.

- 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)

At First Interim, spending placeholders for supplemental and concentration funds were placed in books and supplies range. At Second Interim, the unspent amounts were placed in assignments.

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

At First Interim, the increased contribution required for RRM 8150 beginning in 15-16 was assumed to be spent in salaries and benefits. At Second Interim, the increased expense was moved to services and other operating expenditures.

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	7,549,417.63	9,573,228.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		9,748,206.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	10.6%	11.1%	9.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	3.5%	3.7%	3.1%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2014-15)	11,997,825.00	516,702,592.00	N/A	Met
1st Subsequent Year (2015-16)	15,256,692.07	547,927,303.45	N/A	Met
2nd Subsequent Year (2016-17)	873,585.22	566,530,872.39	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 MYP1 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 MYP1, Line D2)		Status
	Current Year (2014-15)	105,726,999.63	
1st Subsequent Year (2015-16)	119,508,628.09	Met	
2nd Subsequent Year (2016-17)	117,315,105.42	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)	101,280,932.00	

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	75,896	74,386	73,407
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	752,268,503.00	778,636,899.39	800,426,815.26
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)	752,268,503.00	778,636,899.39	800,426,815.26
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	15,045,370.06	15,572,737.99	16,008,536.31
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)	15,045,370.06	15,572,737.99	16,008,536.31

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)	15,045,371.00	15,572,738.00	16,008,537.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	64,373,682.87	70,903,007.94	58,740,794.16
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)	(0.50)	(0.23)	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	79,419,053.37	86,475,745.71	74,749,331.16
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	10.56%	11.11%	9.34%
District's Reserve Standard (Section 10B, Line 7):	15,045,370.06	15,572,737.99	16,008,536.31
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?

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2014-15)	(85,021,968.00)	(86,582,738.00)	1.8%	1,560,770.00	Met
1st Subsequent Year (2015-16)	(99,306,598.00)	(107,132,478.30)	7.9%	7,825,880.30	Not Met
2nd Subsequent Year (2016-17)	(103,588,862.00)	(113,826,409.32)	9.9%	10,237,547.32	Not Met
1b. Transfers In, General Fund *					
Current Year (2014-15)	1,250,000.00	1,250,000.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2014-15)	8,248,796.00	8,319,490.00	0.9%	70,694.00	Met
1st Subsequent Year (2015-16)	4,051,975.00	4,319,490.00	6.6%	267,515.00	Not Met
2nd Subsequent Year (2016-17)	4,051,975.00	4,319,490.00	6.6%	267,515.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since 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)

First Interim did not include raise for teacher's union, so increase in encroachment for special education salary and benefit increases. Other expenses reevaluated at second interim and increased based on expenditures and encumbrances.

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

Explanation:
(required if NOT met)

Slight adjustment over first interim based on projected expenses to adult education programs.

- 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)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? No
2. If Yes to Item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	0	General Fund	General Fund	91,592
Certificates of Participation				
General Obligation Bonds	21	County Property Tax	Debt ServicePaid by County Treasurer	581,087,310
Supp Early Retirement Program				
State School Building Loans	1			13,254,206
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2014
TOTAL:				594,433,108

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases	723,664	91,592		
Certificates of Participation				
General Obligation Bonds	24,735,000	25,140,000	19,590,000	21,845,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	9,091,886	10,603,365	8,000,000	8,000,000

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Total Annual Payments:	34,550,550	35,834,957	27,590,000	29,845,000
Has total annual payment increased over prior year (2013-14)?		Yes	No	No

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 bonds paid through property taxes.

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

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	282,468,000.00	282,468,000.00
b. OPEB unfunded actuarial accrued liability (UAAL)	282,468,000.00	282,468,000.00

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

Actuarial	Actuarial
Jul 01, 2013	Jul 01, 2013

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

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	21,682,000.00	21,682,000.00
1st Subsequent Year (2015-16)	21,682,000.00	21,682,000.00
2nd Subsequent Year (2016-17)	21,682,000.00	21,682,000.00
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)	12,674,845.00	12,760,155.00
1st Subsequent Year (2015-16)	12,674,845.00	12,760,155.00
2nd Subsequent Year (2016-17)	12,674,845.00	12,760,155.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	12,000,000.00	12,000,000.00
1st Subsequent Year (2015-16)	12,000,000.00	12,000,000.00
2nd Subsequent Year (2016-17)	12,000,000.00	12,000,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	868	868
1st Subsequent Year (2015-16)	868	868
2nd Subsequent Year (2016-17)	868	868

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)

Yes

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

No

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

No

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
a.	33,909,326.00	33,909,326.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a.	0.00	0.00
	0.00	0.00
	0.00	0.00

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

	0.00	0.00
	0.00	0.00
	0.00	0.00

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	3,344.0	3,610.0	3,610.0	3,610.0

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 18, 2014

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

Yes
Dec 05, 2014

If Yes, date of Superintendent and CBO certification:

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

Yes
Feb 03, 2015

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2014 End Date: Jun 30, 2015

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")

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

Negotiations Not Settled

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

--

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

- 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)

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
If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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

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

Current Year
(2014-15)

1st Subsequent Year
(2015-16)

2nd Subsequent Year
(2016-17)

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.

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	1,809.0	1,653.0	1,653.0	1,653.0

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

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

Negotiations Settled Since First Interim Projections

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

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

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

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

5. Salary settlement:

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

One Year Agreement

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

Multiyear Agreement

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

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

Negotiations Not Settled

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
7. Amount included for any tentative salary schedule increases	0	0	0

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
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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?

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Yes	Yes	Yes
0.0%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since 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?
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	550.0	577.0	577.0	577.0

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

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

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

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

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

Management/Supervisor/Confidential Step and Column Adjustments

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

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

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

Comments:
(optional)

New CBFO - Yumi Takahashi effective October 2014.

End of School District Second Interim Criteria and Standards Review

LONG BEACH UNIFIED SCHOOL DISTRICT
2014-15 Cashflow
General Fund (01)

Description	Object Codes	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	9110	51,801,088	115,349,793	131,135,383	165,589,277	159,819,559	143,965,129	190,258,902	162,362,729	122,100,921	111,227,775	106,555,102	75,966,346
Principal Apportionment	8011	20,858,808	20,858,808	37,545,854	37,550,263	37,545,854	37,555,347	37,545,854	24,449,827	24,449,827	24,449,827	24,449,827	55,428,329
Education Protection (EPA)	8012			22,604,399			22,604,398		(1,572,111)	(1,572,111)	(1,572,111)	(1,572,111)	22,272,008
Prior Year Corrections - State Aid	8019								66,493	66,493		154,014	(1,062,873)
Tax Relief Subventions	8020-8039	89	649,056			84,494	75,293	175,685	5,763,128	272,592	17,723,401	11,138,254	6,665,787
County and District Taxes	8040-8079		3,230,784			1,321,972	31,481,756	11,872,689	5,763,128	272,592	17,723,401	11,138,254	6,665,787
Miscellaneous Funds	8080-8089			9,206	7,836		7,114	836,717	9,446	5,026		4,784	365,624
Revenue Limit Transfers	8090-8099	(39,799)	(126,313)	(53,499)	(35,666)	103,696	(35,666)	(35,666)	(35,666)	(62,416)	(31,209)	(31,209)	(31,206)
Federal Revenue	8100-8299	127,617	6,920,257	2,875,979	1,153,102	113,715	7,321,030	1,238,139	1,232,300	8,274,300	12,184,242	281,588	8,994,559
Other State Revenue	8300-8599	2,181,614	10,827,573	3,763,933	7,764,688	12,707,704	4,605,820	6,608,784	4,917,374	6,434,374	8,853,374	4,103,362	2,979,099
Other Local Revenue	8600-8799	171,504	707,317	1,918,658	2,898,605	2,711,634	206,906	3,428,392	1,400,000	800,000	1,400,000	1,300,000	3,000,000
Interfund Transfers In	8910-8929												1,250,000
TOTAL RECEIPTS		23,299,834	42,867,483	68,764,530	49,348,828	54,589,069	103,821,998	61,668,594	36,164,298	61,604,874	63,007,525	39,828,520	99,937,331
Certificated Salaries	1000-1999	6,430,997	7,019,699	14,494,851	30,667,135	31,054,488	30,682,703	56,240,233	36,685,804	33,343,205	33,585,316	35,188,032	34,251,316
Classified Salaries	2000-2999	5,453,409	6,150,884	6,669,898	8,832,146	9,032,537	8,759,484	16,132,068	9,084,055	9,039,069	10,702,549	10,217,757	5,764,703
Employee Benefits	3000-3999	9,006,197	5,899,933	5,115,554	9,482,399	24,413,909	12,420,345	10,315,426	24,392,570	15,303,397	16,961,519	14,324,021	19,288,898
Books and Supplies	4000-4999	1,897,375	2,326,399	2,927,649	2,868,051	2,198,250	1,494,294	1,314,944	5,286,384	2,385,280	1,708,081	3,051,546	3,022,302
Serv. & Other Oper. Expenditures	5000-5999	7,402,856	7,632,881	4,626,513	4,640,545	4,245,987	4,346,471	5,028,882	952,096	12,356,086	4,572,704	7,367,270	5,166,022
Capital Outlay	6000-6999	(9,570)	88,025	193,632	130,977	206,560	(5,875)	29,920	25,197	13,392	62,877	117,097	157,330
Other Outgo	7000-7299	(240,365)	89,381	148,404	148,404	9,123		74,124		37,592	87,152	151,553	39,077
Tranf Indirect/Direct Support Costs	7300-7399												(1,199,573)
Interfund Transfers Out	7600-7629	196,821											8,122,669
TOTAL DISBURSEMENTS		30,147,720	29,207,172	34,028,095	56,769,657	71,160,874	57,697,421	89,135,597	76,426,106	72,478,020	67,680,198	70,417,275	74,622,745
Net Operating Income/(Deficit)		(6,847,886)	13,660,311	34,736,434	(7,420,828)	(16,571,804)	46,124,577	(27,467,004)	(40,261,808)	(10,873,146)	(4,672,673)	(30,588,756)	25,314,586
Other Cash Equivalents (TRAN)	9111-9149	(0)	0										
Acct Recvbl & Other Curr Assets	9200-9399	70,396,582	2,125,278	(282,540)	1,651,110	717,374	169,196	(429,169)					
Capital Assets	9400-9499												
Liabilities													
Accounts Payable	9500-9540	(0)			(0)								
Other Liabilities	9541-9659		0		(0)								
Due To Other Funds	9610												
L-T Liab not in Govt/Exp Trust Fd	9660-9669												
Undefined	9670-9699												
Fund Balance/Net Assets	9700-9799												
Error Account	9999												
Other Balance Sheet Transactions	9xxx												
Total Balance Sheet Acct Transactions		70,396,582	2,125,278	(282,540)	1,651,110	717,374	169,196	(429,169)					
Ending Cash Balance		115,349,793	131,135,383	165,589,277	159,819,559	143,965,129	190,258,902	162,362,729	122,100,921	111,227,775	106,555,102	75,966,346	101,280,932

LONG BEACH UNIFIED SCHOOL DISTRICT
2015-16 Cashflow
General Fund (01)

Description	Object Codes	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	9110	101,280,932	126,238,340	140,812,032	178,866,842	176,228,009	160,852,962	204,739,594	174,656,664	147,654,531	147,349,349	153,980,356	135,767,693
Principal Apportionment	8011	22,796,492	22,796,492	41,033,685	41,033,685	41,033,685	41,033,685	41,033,685	41,033,685	41,033,685	41,033,685	41,033,685	27,742,053
Education Protection (EPA)	8012			22,604,399			22,604,399			22,604,398			22,604,398
Prior Year Corrections - State Aid	8019												
Tax Relief Subventions	8020-8039	104	753,107			98,039	87,363	203,849		77,153		178,704	76,587
County and District Taxes	8040-8079		3,048,555			1,246,180	29,676,823	11,191,996	5,432,712	256,963	16,707,271	10,499,668	6,302,473
Miscellaneous Funds	8080-8089			5,428	5,472		4,968	584,265	6,586	3,510		3,340	255,310
Revenue Limit Transfers	8090-8099	(48,157)	(152,939)	(64,734)	(43,156)	125,473	(43,156)	(43,156)	(43,156)	(75,524)	(37,762)	(37,762)	(37,762)
Federal Revenue	8100-8299	109,213	5,922,242	2,546,733	986,806	97,315	6,265,217	1,059,579	1,054,582	7,081,010	10,427,074	240,987	7,688,838
Other State Revenue	8300-8599	2,396,948	11,676,556	4,135,449	8,531,093	13,962,004	5,060,432	7,261,097	5,402,738	7,069,472	9,727,236	4,508,380	3,273,148
Other Local Revenue	8600-8799	115,932	478,127	1,296,961	1,959,379	1,832,991	139,863	2,316,148	946,362	540,778	946,362	878,765	2,027,919
Interfund Transfers In	8910-8929												
TOTAL RECEIPTS		25,370,581	44,519,240	71,558,981	52,473,277	58,395,687	104,829,594	63,607,454	53,833,519	78,591,445	78,803,866	57,305,767	69,932,963
Certificated Salaries	1000-1999	6,768,063	7,387,620	15,254,565	32,274,481	32,682,136	32,290,865	59,187,933	38,608,604	35,090,811	35,345,612	37,032,331	36,046,519
Classified Salaries	2000-2999	5,446,018	6,131,305	6,648,685	8,804,032	9,063,785	8,731,601	16,080,717	9,055,139	9,010,296	10,668,481	10,185,232	5,746,353
Employee Benefits	3000-3999	9,816,752	6,430,932	5,575,968	10,335,823	26,611,180	13,538,166	11,243,822	26,587,920	16,680,715	18,488,069	15,613,194	21,003,114
Books and Supplies	4000-4999	1,923,183	2,358,032	2,997,471	2,907,062	2,228,150	1,514,619	1,332,830	5,358,289	2,417,725	1,731,314	3,093,063	3,063,411
Serv. & Other Oper. Expenditures	5000-5999	9,372,364	9,663,587	5,857,384	5,875,149	5,375,620	5,502,837	6,366,802	1,205,398	15,643,388	5,789,259	9,327,311	6,565,749
Capital Outlay	6000-6999	(7,711)	70,919	186,003	105,623	166,434	(4,733)	24,106	20,301	10,789	50,658	94,343	126,755
Other Outgo	7000-7999	(274,329)	101,987		169,374	10,412		84,598		42,903	99,486	172,967	(1,229,318)
Transf Indirect/Direct Support Costs	7300-7399												4,319,490
Interfund Transfers Out	7600-7629												75,695,673
TOTAL DISBURSEMENTS		33,044,351	32,144,382	36,450,045	60,471,444	76,077,718	61,573,375	94,320,809	80,835,652	78,895,627	72,172,860	75,518,429	75,695,673
Net Operating Income/(Deficit)		(7,673,820)	12,374,857	35,098,936	(7,998,167)	(17,682,031)	43,256,219	(30,713,345)	(27,002,132)	(305,182)	6,631,006	(18,212,662)	(5,753,710)
Other Cash Equivalents (TRAN)	9111-9149												
Acct Recvbl & Other Curr Assets	9200-9399	32,631,228	2,198,835	2,955,873	5,359,335	2,306,983	630,414	630,414					
Total Balance Sheet Acct Transaction		32,631,228	2,198,835	2,955,873	5,359,335	2,306,983	630,414	630,414					
Ending Cash Balance		126,238,340	140,812,032	178,866,842	176,228,009	160,852,962	204,739,594	174,656,664	147,654,531	147,349,349	153,980,356	135,767,693	130,013,984

LONG BEACH UNIFIED SCHOOL DISTRICT
2016-17 Cashflow
General Fund (01)

Description	Object Codes	July	August	September	October	November	December	January	February	March	April	May	June
Beginning Cash Balance	9110	130,013,984	141,518,693	154,108,491	192,397,271	188,730,200	189,862,751	212,852,734	181,441,077	152,559,146	150,373,205	154,619,395	135,498,906
Principal Apportionment	8011	23,863,676	23,863,676	42,954,617	42,954,618	42,954,617	42,954,617	42,954,617	42,954,617	42,954,617	42,954,617	42,954,617	29,040,759
Education Protection (EPA)	8012		22,604,399	22,604,399			22,604,399			22,604,398			22,604,398
Prior Year Corrections - State Aid	8019	104	753,107			98,039	87,363	203,849		77,153		178,704	76,587
Tax Relief Subventions	8020-8039		3,045,215			1,246,041	29,673,511	11,190,747	5,432,106	256,935	16,705,406	10,488,496	6,301,770
County and District Taxes	8040-8079			6,423	5,472		4,968	584,285	6,596	3,510		3,340	265,310
Miscellaneous Funds	8080-8089		(152,839)	(64,754)	(43,156)	125,473	(43,156)	(43,156)	(43,156)	(75,524)	(37,762)	(37,762)	(37,762)
Revenue Limit Transfers	8090-8099		5,687,368	2,445,789	947,670	93,456	6,016,741	1,017,557	1,012,758	6,800,180	10,013,540	231,429	7,389,902
Federal Revenue	8100-8299		9,843,001	3,486,064	7,191,467	11,769,588	4,265,799	6,120,896	4,554,353	5,959,362	8,199,781	3,800,435	2,759,169
Other State Revenue	8300-8599		423,025	1,147,492	1,739,569	1,621,748	123,744	2,049,223	837,298	478,456	837,296	777,481	1,794,210
Other Local Revenue	8600-8799												
Interfund Transfers In	8910-8929												
TOTAL RECEIPTS		26,043,634	43,462,553	72,580,055	52,789,639	57,908,941	105,687,986	64,077,988	54,754,572	79,059,086	78,672,881	58,406,751	70,178,943
Certificated Salaries	1000-1999	6,811,477	7,435,006	15,352,416	32,481,508	32,891,778	32,497,997	59,587,598	38,856,262	35,315,903	35,572,339	37,289,877	36,277,742
Classified Salaries	2000-2999	5,512,550	6,206,209	6,729,889	8,911,588	9,113,781	8,838,272	16,271,170	9,165,763	9,120,372	10,798,814	10,309,662	5,816,554
Employee Benefits	3000-3999	10,781,690	7,063,053	6,124,040	11,351,771	29,226,897	14,968,907	12,349,021	29,201,351	18,320,327	20,305,334	17,147,876	23,067,692
Books and Supplies	4000-4999	1,848,817	2,266,851	2,852,723	2,794,650	2,141,991	1,456,051	1,281,291	5,151,092	2,324,235	1,664,367	2,973,449	2,944,864
Serv. & Other Oper. Expenditures	5000-5999	9,960,085	9,960,248	6,037,189	6,055,510	5,540,645	5,671,768	6,562,256	1,242,403	16,123,622	5,966,883	9,613,649	6,767,310
Capital Outlay	6000-6999	(7,457)	88,590	150,860	102,058	190,969	(4,578)	23,314	19,634	10,435	48,994	91,243	122,593
Other Outgo	7000-7299	(192,676)	71,631		118,961	7,313		59,418		30,133	69,861	121,484	31,324
Transf Indirect/Direct Support Costs	7300-7399												(1,118,058)
Interfund Transfers Out	7500-7629												4,319,490
TOTAL DISBURSEMENTS		34,414,485	33,071,591	37,247,147	61,816,045	79,083,374	63,328,417	96,120,066	83,636,504	81,245,027	74,426,691	77,527,240	78,229,502
Net Operating Income/(Deficit)		(8,370,851)	10,390,963	35,332,907	(9,026,406)	(21,174,433)	42,359,569	(32,042,070)	(28,881,932)	(2,185,940)	4,246,190	(19,120,489)	(8,051,159)
Other Cash Equivalents (TRAN)	9111-9149												
Acct Recybl & Other Curr Assets	9200-9399	19,875,660	2,198,835	2,955,873	5,359,335	2,306,983	630,414	630,414					
Total Balance Sheet Acct Transactions		19,875,660	2,198,835	2,955,873	5,359,335	2,306,983	630,414	630,414					
Ending Cash Balance		141,518,693	154,108,491	192,397,271	188,730,200	169,862,751	212,852,734	181,441,077	152,559,146	150,373,205	154,619,395	135,498,906	127,447,747