



SAN DIEGO COUNTY OFFICE OF EDUCATION

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Superintendent of Schools
Randolph E. Ward, Ed D.

November 24, 2014

To: Chief Business Officials
Business Managers

From: Lora Duzyk, Assistant Superintendent
Business Services

Re: 2014-15 First Interim Reports

Due Date: upon approval, but no later than December 15, 2014

AB 1200 requires local educational agencies (LEAs) to file interim reports of their annual budget as of October 31 and January 31. LEAs must collect the financial data for these reporting periods and prepare appropriate interim reports for Governing Board review, approval, and submission, within 45 days of the close of these periods.

Please note that Education Code sections 42130 and 42131 require that interim reports be submitted to the Governing Board on the SACS forms, the format prescribed by the Superintendent of Public Instruction.

Districts should use the California Department of Education's SACS2014ALL (updated version) Software for the First Interim report. Instruction manuals for the First Interim reports are included in the "Calendars and Manuals" folder downloaded as part of the SACS software.

Items Required for First Interim Reports

- **Fund Data.** All districts are required to submit data on the General fund (01I), Restricted, Unrestricted, and Combined. In addition, any fund with a projected negative fund balance is required. You may choose to submit data on any other fund.
- **Supplemental Forms.** All districts must submit the following forms:
 - Interim Certifications (CI)
 - Average Daily Attendance (AI)
 - Criteria and Standards (01CSI)
- **Cashflow.** Provide a monthly cashflow estimate for 2014-15 using one of the following:
 - Form CASH in SACS software;
 - District-generated format; or

Board of Education

Mark C. Anderson Susan Hartley Sharon C. Jones Lyn Neylon Gregg Robinson

SERVICE AND LEADERSHIP



- SDCOE cashflow model as of 10/31/14 (will be provided to all districts by 11/21/14). If you are using the SDCOE provided cashflow, please update and **sign** in the signature box to signify that it is your cashflow.
- **A detailed list of assumptions** used in the current year budget.
- **Board Report.** Provide a copy of the agenda item and the board report.
- **Multi-year projection.** Districts must submit a General Fund multi-year projection for the current year, plus two subsequent years. Projections must separate out restricted and unrestricted General Fund and **include a detailed list of assumptions**. The base year for the multi-year projection should be the First Interim Projected Year Totals as approved by the governing board. A multi-year projection is also required for any fund projecting a negative ending balance.

Districts have three options for multi-year projections:

- MYPI and/or MYPIO forms in SACS software;
- District model; or
- SDCOE multi-year projection model (Available for Financial Reporting contracting districts only). The instructions for using the SDCOE multi-year projection are in Appendix H. Also included is a template of default assumptions that will be used unless otherwise instructed by the district.

Note: Whatever model the district chooses to use, you should also consider inputting the final data into the SACS Form MYPI because this will populate the MYP data into the Criteria and Standards. This will ensure consistency between the Criteria and Standards and the Multi-Year Projection.

The recommended assumptions for use in preparing the district's multi-year projection are in Appendix G.

- **LCFF Calculations.** All districts must submit a copy of the detailed LCFF calculations (FCMAT LCFF calculator, version 15.3b) used to prepare the First Interim report. Please note that the calculations you provide should match the revenues for property taxes and objects 8011/8012 on the Form 01.

If your district returns the LCFF Assumptions Sheet to SDCOE, we will provide your district's current year and projected ADA, and unduplicated counts into the latest FCMAT LCFF calculator to assist with the multi-year revenue projection. This document will be available to districts on BSUpload.

- **Budget Reduction Plan and Timeline.** *If our office requested a detailed plan for budget reductions for 2015-16 and a timeline for implementation in our letter approving your 2014-15 budget, please make sure this information is provided.*

Your Business Advisory Services Consultant may request additional information during the review of your submission.

➤ **Technical Review Checklist**

There is a Technical Review Checklist for each column in the interim report. As with other submissions, no fatal exceptions will be accepted and warnings will only be permissible if they are allowable under the California School Accounting Manual.

Charter Schools

Education Code Section 47604.33 requires charter schools to submit their First Interim reports to their sponsoring school districts by **December 15, 2014**. Sponsoring school districts are then required to forward the reports to the San Diego County Office of Education (SDCOE) by the same deadline. Please coordinate with your charter schools to ensure timely submission.

Charter schools are not required to use a particular format for First Interim reports but the existing interim forms in the SACS software are available for their use. Charter schools may also choose to do a multi-year projection. A certification page is not required.

Data Importing Requirements

All districts are required to import fund data into the SACS software for the First Interim report. Once the data has been imported, changes can be made to the Projected Year Totals data using the User Data Input Review screen. All other changes must be made in the district's financial system.

- **Import Data for Prior Periods.** If you have not already done so, please ensure that you have imported the final files for the 2014-15 Adopted Budget and the 2013-14 Unaudited Actuals into the SACS2014ALL software. It is important to ensure that the file you are using includes any changes made by SDCOE after you submitted your reports.
- **Online Districts.** Districts using the Financial Information System (FIS) or PeopleSoft (PS) can either download the fund data themselves or request a download from Financial Accounting and Reporting. The instructions for downloading data from FIS can be accessed at <http://www.sdcoe.net/business-services/financial-services/financial-reporting/Documents/Financial%20Reporting/FIS-J200-Interim.pdf>. Online districts have the following options for downloading data:
 - Column A – Adopted Budget – Districts must have their original adopted budget entered into the adopted budget column on FIS. For districts that

were required to readopt their budget by SDCOE, this column should reflect the readopted budget.

- Column B – Board Approved Operating Budget – FIS districts can choose from working budget or revised budget.
- Column C – Actuals to Date – This column will pull actual transactions as of October 31 for First Interim.
- Column D – Projected Year Totals – FIS districts can choose from working budget or revised budget and all districts can make changes in SACS using User Data Input Review.

- **Delete funds not being submitted.** Once the download is complete, you have the option to delete fund data not being reported by going to User Data Input Review and selecting Delete Fund Group. Please note that deleting funds may result in TRC exceptions for items that cross funds such as interfund transfers.

Procedures for Submitting Reports

After completing all necessary forms, send the SACS file to us via the BS Upload website at <https://bsupload.sdcoe.net/login.asp>. Instructions for using this site are available at <http://www.sdcoe.net/business-services/financial-services/financial-reporting/Documents/bs-upload-userguide.pdf>. Please do not send the file via email. In addition, send us hard copies of items not included in the data file and the original signed certification page.

All materials should be received by our office on or before **December 15, 2014**. ***The First Interim Report is not considered submitted until our office receives all required forms and documents.*** If you have questions regarding the First Interim report, please call Patricia Fogliano at (858) 292-3663, Joe Bandala at (858) 292-3713 or your Business Advisory Services Consultant.

LD: BW: SR

Assumptions for 2014-15 First Interim and Multi-Year Projection

Significant Changes since Budget Adoption

Summary of Material Changes

There are a few material changes LEAs should consider when revising their budgets for the First Interim report and multiyear projections.

- The State Board of Education is set to act on the permanent regulations and LCAP template at its November meeting. The proposed changes can be found in the LCAP Overview section of this document.
- Proposition 2 is on the ballot for the November 4 election. If passed, this proposition would strengthen the State's reserves and at the same time it would impose a cap on the reserves school districts could set aside for economic uncertainties under certain circumstances (see the Reserves section for details on the SB 858 reserve cap).
- On September 10, 2014 Governor Brown signed Assembly Bill 1522. Effective July 1, 2015, AB 1522 provides up to 24 hours or three days of paid sick leave for previously ineligible employees who work 30 or more days in a calendar year. For LEAs, employees previously not eligible for sick leave might include substitutes.
- On September 12, 2014, the California Department of Health Care Services (DHCS) announced that the Federal Centers for Medicare and Medicaid (CMS) agreed to end the current DHCS Reasonableness Test Criteria (RTC) comprehensive review process. More details on this change can be found in the Medi-Cal Administrative Activities (MAA) section.
- The federal sequestration cut was announced for FY 2015 (school year 2015-16) at 0.0554%, which is smaller than previous years. More details can be found in the Federal Funding / Sequestration section.
- Senate Bill 858 made changes to the Independent Study Program statutes. Some of the changes took effect in 2014-15 and the remaining changes will take effect in 2015-16. Reference the Independent Study section for more details on the changes.

Planning Factors for First Interim and MYPs

Key planning factors for LEAs to incorporate into the first interim report and MYP are listed below and based on the latest information available as of this writing (10/28/2014).

Planning Factor	Fiscal Year		
	2014-15	2015-16	2016-17
COLA (DOF)	0.85%	2.19%	2.14%
LCFF Gap Funding Percentage (DOF)	29.56%	20.68%	25.48%

STRS Employer Rates	8.88%	10.73%	12.58%
PERS Employer Rates (PERS Board / Actuary)	11.771%	12.6%	15.0%
Lottery - unrestricted per ADA*	\$128	\$128	\$128
Lottery - Prop 20 per ADA*	\$34	\$34	\$34
Mandated Cost (prior year) per ADA	\$67	\$0	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28	\$28	\$28
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$56	\$56
Mandate Block Grant for Charters – K-8 per ADA	\$14	\$14	\$14
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$42	\$42
State Preschool Daily Reimbursement Rate	\$22.28	\$22.28	\$22.28
General Child Care Daily Reimbursement Rate	\$36.10	\$36.10	\$36.10

* Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond.

Additional guidance on budget and MYP planning can be found in the Guidance for Adopted Budgets and MYPs sections.

Key Guidance for First Interim

Situational Guidance and Multiyear Projections

The technical details of how to calculate LCFF entitlements are becoming routine with the benefit of a full year of implementation, the California Department of Education's (CDE) 2013-14 P2 certification, and continued refinements to the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator. Nonetheless, the fiscal operating environment for districts remain somewhat uncertain, and each district must address its own unique set of risk factors in determining budget priorities and creating multiyear projections.

Factors contributing to an unpredictable operating environment exist on both the revenue and expenditure sides of the budget. These factors may cause future revenue uncertainty:

- The precise level of LCFF gap funding provided in any given year is subject to economic conditions as well as political decisions by the Governor and the Legislature.
- The dependence of LCFF entitlements on shifting unduplicated eligible pupil counts as well as ADA, which adds a level of complexity to revenue forecasting that was not present under the revenue limit system.
- While most of the 2013 sequestration cuts to Federal revenues appear to have been restored for the current fiscal year, sequestration provisions remain in effect through 2023.
- The future of state funding for facilities is in limbo due to the absence of bond funding for the School Facilities Program.

Future expenditure uncertainty may arise from the following:

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

The uncertain operating environment reflected above is coupled with demands for ever greater transparency, local accountability under the LCAP, and with increased expectations from all sides due to the perception of the availability of more funding. While further LCFF revenue growth is projected in 2015-16 and 2016-17, the new funding will not be sufficient to meet all the competing demands for increased expenditures. Funding for most districts will remain below 2007-08 levels. Districts will need to prioritize new expenditures based on the LCAP while still maintaining fiscal flexibility and solvency.

The keys to protecting fiscal flexibility and solvency in an uncertain environment include:

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

Reserves and fiscal flexibility are necessary to protect the integrity of the educational program in an unpredictable operating environment. Achieving this level of flexibility will require districts to build trust among constituents through clear, ongoing, and transparent communications regarding the general uncertainty and the unique situational challenges facing the district.

Multiyear Projections

Recommendations for creating multiyear projections that will align with the LCAP include:

- Gathering and documenting the best information available about all the known factors that will impact future revenues and expenditures (see the Planning Factors section of this document for recommended assumptions).

- Making reasonable, supportable, and conservative assumptions about how these factors will impact future revenues and expenditures, which includes modeling varying assumptions and scenarios.
- Using the best tools available to model the impact of these assumptions on future ending fund balances and cash flows.
- Making sure expenditure plans are aligned with the educational mission of the district as delineated in the LCAP.
- Maintaining fiscal flexibility for possible unanticipated changes by:
 - Maintaining adequate reserves.
 - Building in room for contingencies in expenditure plans, including collective bargaining agreements if possible.
 - **Not** using one-time resources for ongoing commitments.
 - **Not** locking in ongoing spending commitments that the district can only afford in the future if projections play out exactly as predicted (or better).
- Clearly documenting, communicating and explaining assumptions to stakeholders including preparation to respond in a reasoned, transparent, and logically justified manner if assumptions are challenged.

Reserves

County offices continue to reinforce the need for reserves over the minimum reserve requirements. The experience of the past six years has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances, and numerous models are available for consideration. Examples include:

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

There are many benefits to having higher than minimum reserves including:

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

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

This is not an exhaustive list. Of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF implementation because gap percentage funding is correlated with Prop. 98 growth. By providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates stability to maintain instructional services and programs.

SB 858 Public Hearing Requirements for Reserves in Excess of Minimum Reserves

Beginning 2015-16 adopted budgets, SB 858 amended Education Code Section 42127 to require that a district's public hearing for budget adoption include the following for review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget, pursuant to Education Code Section 33128(a). The fund balances included are Fund 01, General Fund, and Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties for each fiscal year.

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

Proposition 2 Passage Triggers Cap on District Reserves

Voters approved Proposition 2 on November 4, 2014. It will create a Public School System Stabilization Account (PSSSA / Prop. 98 Rainy Day Reserve). However contributions to the PSSSA reserve are unlikely to happen for several years, and are likely to be infrequent. For a contribution to the PSSSA reserve to occur, all of the following must be true:

1. All Prop. 98 maintenance factor amounts outstanding as of 2013-14 (\$6.6 billion) must have been paid to schools.
2. Capital gains taxes must be greater than 8% of state general fund revenue (capital gains taxes have exceeded 8% seven times in the past 16 years).
3. Prop. 98 must be calculated using Test 1 (since the passage of Prop. 98 in 1988, Test 1 has been used in 1988-89, 2011-12, and 2012-13).
4. Prop. 98 must not be suspended (Prop. 98 has been suspended twice: 2004-05 and 2010-11).

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

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

County Superintendents May Exempt Districts from Reserve Cap

The county superintendent of schools may waive the prohibition, pursuant to specified conditions, for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances substantiate the need for the additional reserve balances. Documentation indicating extraordinary fiscal circumstances may include, but is not limited to, multiyear infrastructure or technology projects. As a condition of receiving an exception, a school district shall do all of the following:

1. Provide a statement that substantiates the need for an assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties.
2. Identify the funding amounts in the budget adopted by the school district that are associated with the extraordinary fiscal circumstances.
3. Provide documentation that no other fiscal resources are available to fund the extraordinary fiscal circumstances.

A flow chart illustrating the SB 858 reserve requirements is attached in Appendix E.

The cap on reserves will become operative on December 15, 2014.

Negotiations

Because of the uncertain fiscal operating environment (see Situational Guidance above), districts need to exercise caution and maintain flexibility through contract contingency language that protects the district from cost increases and/or revenue shortfalls beyond their control. Building relationships with employee groups based on earned trust, mutual respect, and a shared commitment to the education of students is critical.

The varying distribution of gap funding under the LCFF implementation period may complicate bargaining because districts may have widely divergent levels of funding. Changes to PERS and STRS contributions for new members, increased contribution rates for both systems, and evolving definitions of creditable compensation add further complexity, as does the ongoing implementation of the Affordable Care Act.

Maintaining competitive compensation structures going forward may require creative solutions, whether it is redefining comparable employers, using technology to drive operational efficiencies, re-examining staffing models, altering the balance between salaries and benefits, etc.

Districts will need to exercise caution in proposed language for negotiated bonus payments to avoid penalty and interest charges on retroactive payments. Examples of contract language, Earned Service Period and possible interest charges are attached as Appendix D.

Proposition 98 / Revenues

Fiscal Year 2013-14	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non-Prop. 98 Budget	Ending Balance
Jan. 2013	\$98.5	\$56.2	\$15.4	\$40.9	\$56.8	\$1.6
May	97.2	55.3	16.0	39.3	57.0	1.7
Adopted	97.1	55.3	16.3	39.0	57.2	1.7
Jan. 2014	100.1	56.8	15.9	40.9	57.6	3.9
May 2014	102.2	58.3	15.6	42.7	58.0	3.9
Adopted	102.2	58.3	15.6	42.7	58.0	3.9

(all numbers in billions)

Fiscal Year 2014-15	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non-Prop. 98 Budget	Ending Balance
Jan. 2014	\$106.1	\$61.6	\$16.5	\$45.1	\$61.7	\$3.2
May 2014	107.0	60.9	16.4	44.5	63.3	3.1
Adopted	107.1	60.9	16.4	44.5	63.5	3.0

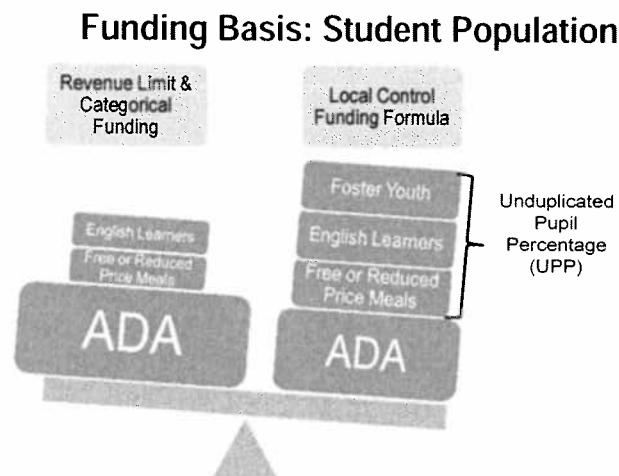
(all numbers in billions)

The 2014-15 Adopted State Budget projected General Fund revenues to be \$1 billion higher than the January forecast, but consistent with May Revision estimates. Year over year revenue growth for the state's General Fund is projected at \$4.9 billion with a resultant Proposition 98 increase of \$2.6 billion. The next revenue update will occur with the Governor's January budget proposal.

Local Control Funding Formula

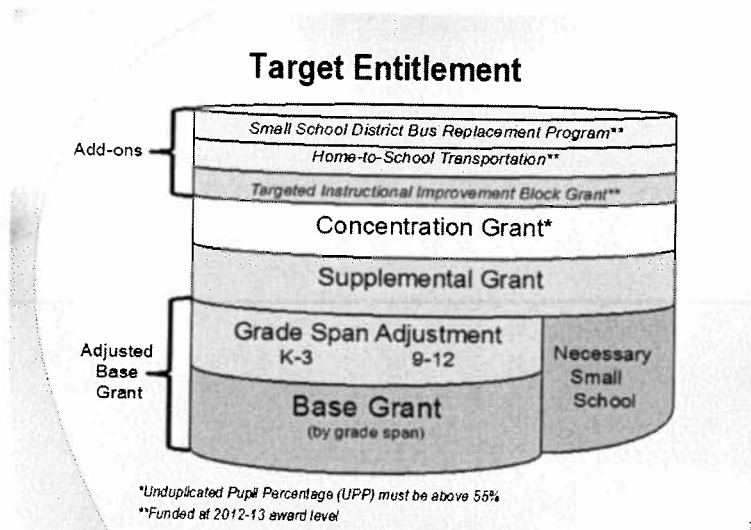
LCFF Calculations – Target, Base Grants, GSAs, Gap

The funding basis with LCFF shifts from a primarily ADA driven model to one that places emphasis on the student population /demographics as well as ADA. Full implementation of LCFF is anticipated in 2020-21.



Target

The Target Entitlement represents what an LEA will receive at full implementation. It is calculated annually based on student population (ADA, enrollment, unduplicated pupil percentage [UPP]; foster youth, socioeconomically disadvantaged, English learners). As shown below, it contains multiple funding allocations. It is a component of the transition calculation (used to calculate gap) and an ongoing calculation.



Base Grants/Grade Span Adjustments (GSA) for 2014-15

The following amounts should be used for target base grants and grade span adjustments for 2014-15, which include the estimated COLA:

Grade Level	Target Base Grant	Target GSA
Grades TK-3	\$7,012	\$729
Grades 4-6	\$7,116	
Grades 7-8	\$7,328	
Grades 9-12	\$8,491	\$221

K-3 GSA

The base grant for the K-3 grade span increases by 10.4% for maintaining class size ratios at 24:1, or a locally bargained alternative ratio, at full implementation of the LCFF. The active enrollment count shall be made on the last teaching day of each school month that ends prior to April 15 of the school year for each school site.

During implementation of the LCFF and as a condition of apportionment for this add-on, districts are required to either:

1. Have a class size ratio of 24:1 or less at each school site in 2013-14 and maintain that ratio in the future,
2. Collectively bargain an alternative class size ratio for this grade span, or
3. Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

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

Adequate progress can be demonstrated by:

- Having an average class size per school site that does not exceed 24,
- Having an alternative average class enrollment for each school site pursuant to the district's collective bargaining agreement, or
- Making adequate progress toward the 24:1 target by reducing class sizes by the gap funding rate.

To calculate the adequate progress toward reducing class sizes to 24:1 for 2014-15:

1. Start with each school site's 2013-14 maximum class enrollments for grades K-3 as the prior year target for 2014-15. The 2012-13 actual class size average per school site is used to calculate the 2013-14 maximum. Round to the nearest whole or half integer.
2. Subtract the target average class enrollment of 24 from No. 1, the average class enrollment by school site for grades K-3 in 2013-14, to determine the difference. Round to the nearest whole or half integer.
3. Multiply the difference calculated in No. 2 by the gap funding rate. Round to the nearest whole or half integer.
4. Subtract No. 3 from the 2013-14 average class enrollment by school site for grades K-3. Round to the nearest whole or half integer.

For example, if the maximum class enrollment was calculated to be 30:1 for grades K-3 in 2013-14, the 2014-15 class size adjustment would be calculated as follows:

1. 2013-14 maximum average class enrollment (30) minus target class size (24) = 6.
2. Adjustment that must be made to 2014-15 class sizes to receive funding $6 \times 29.56\% = 1.77$. Round to 2 (nearest whole or half integer).
3. Class size ratio necessary to receive funding in 2014-15 = $30 - 2 = 28$ (rounded).

Class sizes for grades K-3, as established by this section, are not subject to waiver by the State Board of Education pursuant to Section 33050 or by the Superintendent of Public Instruction.

Calculating the Transition Entitlement

The elements below comprise transition funding:

Floor
+ Gap
+ Economic Recovery Target (ERT)
+ Minimum State Aid (MSA)
= Transition Funding

Floor. Annual starting point for transition funding. Recalculated annually, based on current

year funded ADA, 2012-13 deficit funding rates, 2013-13 categorical funding and prior year gap funding. The floor calculation ceases once an LEA is funded at Target.

Gap: Difference between the Floor and the Target, multiplied by the gap funding factor set with the annual State budget.

Gap Funding

On July 3, 2014, the Department of Finance (DOF) released the following estimated gap factors and COLA percentages for 2013-14 through 2016-17:

	Estimate 2013-14	Actual 2013-14	Estimate 2014-15	Estimate 2015-16	Estimate 2016-17
LCFF Gap Funding Percentage	11.78%	12.00%	29.56%	20.68%	25.48%
Annual COLA	1.57%	1.57%	0.85%	2.19%	2.14%

A few key points about gap funding factors:

- Gap factors cannot be added together for a total percentage of LCFF gap that has been funded. Gap funding factors are based on each LEA's annual LCFF target (after adjusted to reflect revised enrollment, demographics, and COLAs). The percentage of gap that is funded must be calculated as a percentage of the specific year's revised and remaining LCFF gap.
- The gap funding factors listed above are *estimates* prepared by the DOF. For 2013-14, the DOF estimate was 11.78%. On June 25, 2014 at the P-2 certification, the California Department of Education (CDE) certified the 2013-14 gap funding percentage at 12.0017%. LEAs should recognize there may be changes from estimated to certified gap funding factors. Gap factors are adjusted based on the actual P2 certification and the percentage is locked upon the actual P2 calculation.
- The gap funding factors are also dependent on the current year state budget appropriation for LCFF implementation and future year projections of such. The current projections of state level gap funding that determine the percentages are: \$4.722 billion in 2014-15, \$2.583 billion in 2015-16, and \$2.837 billion in 2016-17.

Economic Recovery Target

Economic Recovery Target (ERT) refers to the additional funding for those LEAs that would have received more funding under revenue limit and various categorical programs, based on certain assumptions. The target was calculated one-time in 2013-14 and will be funded over eight years, with 1/8 additional each year. Certification was completed by the CDE at P2 2013-14, and released in June 2014. ERT is a component of both the transition calculation and the permanent add-on to Target, once reached.

Supplemental and Concentration Grants

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are

eligible for free and reduced price meals, or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the state audit guidelines.

In this section, the term "adjusted grade span base grant" refers to the base grant plus the grade span adjustment where applicable. The supplemental grant is equal to 20% of the adjusted grade span base grant multiplied by the unduplicated pupil percentage. If the LEA's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to the district's unduplicated pupil count percentage in excess of 55% multiplied by 50% of the adjusted grade span base. For example, an LEA with a 60% unduplicated percentage would have a concentration grant in the target equal to 5% multiplied by 50%, multiplied by the adjusted base grant, multiplied by the LEA's ADA for each grade span.

For a charter school physically located in one school district, the charter school's percentage of unduplicated pupils used to calculate the concentration grant cannot exceed the percentage of unduplicated pupils of the school district in which the charter is located. If the charter school is physically located in more than one school district, the charter's percentage of unduplicated pupils cannot exceed that of the school district with the highest percentage of unduplicated pupils. Beginning in 2014-15, the authorizing school district will automatically be included as a district of physical location.

Minimum State Aid (Hold Harmless)

Minimum State Aid (MSA) is the level of funding to ensure LEAs receive at least the same amount in state aid as received in 2012-13, adjusted for changes in ADA and property taxes. MSA applies primarily in two instances: Basic aid districts because categorical funding was not previously offset by local property taxes, and Necessary Small School districts because of loss of eligibility under new rules.

Cost of Living Adjustments

During the transition to full LCFF implementation, COLA is not the key determinant of increases in funding. The difference between a district's starting point, its LCFF target (gap) and the state's LCFF gap percentage funding are the drivers of funding for all districts until full implementation.

Under the LCFF, the COLA is applied to the entitlement targets. The FCMAT LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

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

2.19%, and 2016-17 as 2.14%.

LCFF Calculator

The LCFF Calculator is designed to do the heavy lifting of calculating the LCFF and is intended for use by LEAs for LCFF revenue projections. The LCFF Calculator development team includes representatives from the California Department of Education (CDE), the Department of Finance (DOF), and the State Board of Education to ensure the calculator accurately reflects current legislation.

The most recent version of the LCFF Calculator is *planned to be released soon and will be posted to the FCMAT website at www.fcmat.org*. Version 15.3 of the calculator incorporates the following changes:

- Adds a section to the Enrollment and Unduplicated Pupil Percentage for COE students for school districts.
- Updates for changes in California Education Code.
- Updates to mirror CDE display of information.
- Corrects formula errors.
- Updates for CDE certifications.
 - Revises the 2014-15 Unduplicated Pupil Percentage formula for the revised Education Code (if 2014-15 is greater than 2013-14, then it isn't averaged and 2014-15 will be used).
 - Adjusts the district class size to allow use of the May Revision estimated gap or most current gap estimate in calculating required progress toward 24:1 student-to-teacher ratio.
 - Terminology to match CDE vernacular used in the exhibits, such as MSA and additional SA.
 - Separates home-to-school transportation and the small school district bus replacement program.
 - Fixes calculation of Necessary Small School revenue tables in projected years.
 - Corrects in-lieu of property tax for basic aid calculations.
 - Corrects basic aid fair share calculation.
 - Removes calculation of Economic Recovery Target (ERT) and instead pulls the CDE certified amount for eligible LEAs.
 - Updates categorical information, including adjustment for the deferred maintenance extreme hardship.

- For new charter schools starting in 2014-15, will pull certified district of physical residence information automatically, like new charter schools starting in 2013-14 did previously (based on 2013-14 certified school district information).
- Adds three more local use tabs for a total of five.
- Updates graphs referring only to a single fiscal year from 2013-14 to 2014-15.

The LCFF Calculator is designed to calculate LCFF revenue projections for 2014-15, 2015-16 and 2016-17 and to accommodate all types of districts, including basic aid districts, necessary small schools, and charter schools. It provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and gap funding. Additional features include K-3 Grade Span Adjustment, ERT payments and graphical depictions of multiyear funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

Targeted Instructional Improvement Grant; Home-to-School Transportation

The Targeted Instructional Improvement Grant (TIIG) and Home-to-School Transportation, including small school district transportation, are permanent add-ons to LCFF target entitlements.

The two programs have been repealed although the funds are made available to the school districts, county offices of education and charter schools that previously received this funding. The funds will be treated as a permanent add-on under the LCFF.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language to continue expending at the same level as received in revenue for this purpose in 2012-13 [see Education Code 2575(k)(1) and Education Code 42238.03(a)(6)(B)]. This requirement is ongoing for transportation. There is a separate MOE requirement related to transportation JPAs, for the 2013-14 and 2014-15 fiscal years only. A school district or county office shall not redirect home to school funding for another purpose unless otherwise authorized in law or pursuant to an agreement between the home-to-school transportation joint powers agency and the contracting school district. Transportation JPAs will no longer receive transportation funding from the state after 2014-15. School districts and county offices of education should review district and local priorities in assessing the use of these funds. No COLA will be added to these funds in the future.

LCAP (Local Control Accountability Plan) ***Proposed LCAP Changes***

Permanent Expenditure Regulations and LCAP Template

The SBE is set to act on the permanent regulations and LCAP template at its November meeting. The most recently proposed changes to the expenditure regulations and LCAP template were approved by the Board in September. September 22 marked the end of the 15-day public comment period for those changes. The changes outlined below highlight these approved regulations and LCAP template. It is anticipated that the SBE will adopt these changes.

Key changes proposed to the state's priorities are (bolded):

- Implementation of State Standards: implementation of academic content and performance standards and **English language development standards** adopted by the state board for all pupils, including English learners. (Priority 2)
- Parental involvement: efforts to seek parent input in decision making at the **district and each school site**, promotion of parent participation for programs for unduplicated pupils and special need subgroups. (Priority 3)

Key changes proposed for the LCFF expenditure regulations are:

1. Clarification of the definition of **“consult with pupils”**: clarifies that such consultation means a process to enable pupils, including unduplicated pupils and other numerically significant pupil subgroups, to review and comment on the development of the LCAP.

This process may include surveys of pupils, forums with pupils, pupil advisory committees, or meetings with pupil government bodies or other groups representing pupils.
2. Inclusion of a definition of **“English learner parent advisory committee.”**
3. Inclusion of a definition of **“parents.”**
4. Inclusion of a definition of **“parent advisory committee.”**
5. Under Section 15496, the addition of the terms **“principally”** and **“are effective in”** have been added with respect to the use of supplemental and concentration funds. The regulations as proposed would require LEAs to describe in the LCAP how districtwide and schoolwide services are “principally” directed toward, and “are effective in” meeting the district’s goals for its unduplicated pupils in state priority areas. “Principally” directed toward is locally defined.
6. A requirement is added for school districts with unduplicated pupils of less than 55% of a district’s enrollment or a school’s enrollment of less than 40% who use funds on a districtwide and school wide basis. In addition to describing how the use of these funds are the most effective use of the funds, the proposed regulations add a requirement to provide **the basis for this determination, including, but not limited to, any alternatives considered and any supporting research, experience, or educational theory.**
7. An expanded requirement for county offices in approving district LCAPs under Education Code Section 52070(d)(3): **The county superintendent of schools shall include review of any descriptions of districtwide or school wide services provided pursuant to regulations 15496(b)(1) through (b)(4) when determining whether the school district has fully demonstrated that it will increase or improve services for unduplicated pupils pursuant to Section 15496(a).**

Key changes to the proposed LCAP template are:

- Instructions are revised to clarify the tables and assist LEAs in completion of the template.
- Section 1: Stakeholder Engagement
 - An Annual Update box is added
- Section 2: Goals, Actions, Expenditures, and Progress Indicators
 - Goal Table of the Local Control and Accountability Plan and Annual Update Template (5 CCR, Section 15497.5) is redesigned to further clarify identification of goals, actions and expected measurable outcomes for all pupils, and for pupil subgroups. In addition, the redesign more clearly identifies the state priority or priorities to which a goal and related actions and services are connected.
 - **Scope of Service** is added that identifies the school sites or grade spans covered, including “all” for all schools or grade levels.
 - **Pupils to be served within identified scope of service** is added that identifies the pupils to be served within the identified scope of service, including “all” for all pupils.
- The Annual Update section of the template includes expected progress for each stated goal and outcome in the school year that is coming to a close; a review of actions and services provided, and describes any changes made in the LCAP for the next three years that are based on this review.
 - Reports the current year’s progress on outcomes and compares planned Actions/Services to Actual Actions/Services.
 - Reports an estimate of the year’s Actual Annual Expenditures.
- Section 3: Use of Supplemental and Concentration Grant funds and Proportionality
 - Section 3A (previously Section 3C) includes a box to enter the dollar amount associated with the increase in funds according to Step 5 of the regulations (5 CCR, Section 15496).
 - Section 3B (previously Section 3D) includes a box to enter the percentage associated with the proportionate percentage increase as calculated in Step 7 (5 CCR, Section 15496).

The CCSESA LCAP Approval Manual will be revised to reflect changes adopted by the SBE and will be released in the coming months.

The proposed revisions to the LCAP template are redesigns in response to public comment and in response to questions from the field as practitioners developed the 2014-15 LCAP.

The proposed permanent regulations and LCAP template can be found in on the State Board of Education website at <http://www.cde.ca.gov/be/>.

CALPADS

Fall 1 Submission

The Fall 1 submission period opened October 1 with a certification deadline of December 12, 2014. A certification and amendment calendar is posted on the CDE web page:

<http://www.cde.ca.gov/ds/dc/es/subcal.asp>

Major changes effective with the fall submission are highlighted on the CALPADS Flash #92 to include:

- The requirement for LEAs to exit all enrollments from 2013-14 and submit new enrollments for 2014-15. This requirement is intended to reduce the number of concurrent enrollment conflicts and is identified by a fatal certification error (CERT112).
- The primary language component was removed from the Multiple Identifier (MID) detection process.
- Only changes to student's English Language Acquisition Status (ELAS) must be submitted as this ELAS data is now reported in the Student English Language Acquisition (SELA) file.

To certify Fall 1 data, local educational agencies (LEAs) and independently reporting charters (IRCs) must have zero fatal errors and an anomaly rate of less than 2%. Those certifying by December 12, 2014 will receive a preview of their Unduplicated Pupil Percentage (UPP), which will assist them in determining the need to make corrections prior to the close of the Fall 1 amendment window on February 13, 2015.

New Functionality

CALPADS' new functionality will identify foster students enrolled in LEAs based on a statewide match and will provide information such as the student's social worker and educational representative. In 2015, LEAs will be able to "look up" a student who they believe to be a foster youth but was not identified in the statewide match process.

In addition, CALPADS will eventually prevent LEAs from submitting data for closed or temporarily closed schools. In the meantime, steps are required to ensure these data are not certified.

Special Circumstances and the LCFF

Adult Education

Adult education funds continue to be folded into the LCFF and are intended to be flexible for any educational purpose. The enacted 2013-14 budget added provisions for adult education to maintain expenditures for two years. For the 2013-14 and 2014-15 fiscal years only, the district or county office of education is required to expend no less for the adult education program than the amount spent in the 2012-13 fiscal year. MOE compliance will be audited for the 2014-15 fiscal year. See the Audit Requirements section for details.

The 2013-14 budget also required the Chancellor of the Community Colleges and the state Department of Education to jointly provide two-year planning and implementation grants to

regional consortia and community college districts to develop regional plans to better serve the education of adults. For more information on the implementation of the planning grants and consortia see <http://ab86.cccco.edu/Home.aspx>.

The January Governor's Budget proposal is expected to address adult education for 2015-16.

Basic Aid

Under the LCFF, the determination of a basic aid district is made exclusive of funds received through the Education Protection Account (EPA) and further excludes revenues received through the LCFF hold harmless calculation, including previously received categorical funds. A basic aid district is defined as a district that does not receive state aid to fund the floor entitlement for transition to the LCFF or any portion of the LCFF at full implementation.

Basic aid districts will receive minimum state aid (MSA) funding (hold harmless) of no less than the amount received in 2012-13. The MSA amount will be calculated based on the categorical allocation net of 8.92% fair share reduction. However, the fair share reduction is limited by the district's property taxes (excluding the one-time redevelopment agency revenue) in excess of the 2012-13 revenue limit and by the total of all categoricals enumerated by the LCFF. Basic aid districts are subject to the LCAP and Supplemental and Concentration Grant regulations under LCFF.

Miscellaneous Basic Aid Revenues

- Minimum guarantee of \$120 per ADA (remains unchanged).
- EPA \$200 per ADA ongoing funding is dependent on basic aid status, until EPA's temporary taxes expire and is in addition to the \$120 basic aid guarantee.
- District of Choice credit is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants). Education Code Section 48310 becomes inoperative on July 1, 2016.
- Charter School Basic Aid Supplement is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants).
- Court-ordered is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants). These students will be included in the receiving district's unduplicated pupil count. Districts that are in basic aid status should report these students as court-ordered to receive the 70% of the funding. Once a district transitions to LCFF funding, these students should be reported as district students.

EPA and Basic Aid

Consistent with the current provisions of the EPA, all districts are guaranteed a minimum of \$200 per ADA beginning in 2012-13 and each year thereafter through 2018-19. For state-funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state

aid, they receive this minimum EPA funding of \$200 per ADA as additional revenue.

Through the implementation of the LCFF, basic aid districts that lose their basic aid status may receive a proportionate offset to the \$200 per ADA minimum in EPA funding as state aid revenues grow. The LCFF Calculator includes this offset calculation. During the period when a basic aid district transitions from basic aid to state funded, however, the additional EPA minimum revenue should not be budgeted until this calculation is fully vetted with the CDE.

Cash and Reserves for Basic Aid Districts

Basic aid districts should carry higher than minimum reserves. Dependence on property taxes means dependence on assessed property values. Greater than minimum reserves provide a buffer should assessed values fall short of projections.

Those districts that are basic aid under transitional LCFF funding may convert to State aid funded as gap funding is provided or at full LCFF implementation. Districts are advised to be cautious in planning for this possibility. Cash flow will be significantly affected for districts transitioning out of basic aid status. This could mean a district will be treated as a basic aid district by the CDE and an LCFF district by its county controller. All basic aid districts are advised to work closely with their county offices of education in projecting their current and future basic aid status.

Charter Schools

LCFF for charters is largely identical to district funding, except in certain circumstances charter funding will be constrained by factors related to the district in which the charter is physically located. LCAP requirements for charter schools differ from the requirements specified for school districts.

Funding

Similar to school districts, charters will receive a base rate for each of the four grade spans, and add-on funding for the K-3 GSA for class size reduction (10.4%) and 9-12 GSA for Career Technical Education (2.6%). However, charter schools are not subject to the 24:1 K-3 class size requirement as a condition of apportionment.

Charters will also receive supplemental and concentration grants based on their unduplicated pupil counts (see Supplemental and Concentration Grants section and CALPADS section for more information), but a charter school's concentration grant percentage will be limited to the percentage associated with the school district where the charter school physically resides. If the charter school is physically located in more than one school district, then the charter's percentage cannot exceed that of the school district with the highest percentage.

Newly operational charter schools with no prior year funding will use the lesser of the charter school's LCFF target entitlement per ADA, or the prior year per ADA funding rate of the district in which the charter school resides to calculate the charter school's LCFF floor. If physically located in more than one district, the district with the higher prior year per-ADA funding rate is used. Beginning in 2014-15, the authorizing school district will automatically be included as a district of physical location. Other aspects of charter school funding remain unchanged, including in-lieu property tax transfers, and the use of current year ADA, even in the case of declining enrollment. An exception is that beginning in 2014-15, any amount a charter may

receive above its transition entitlement will reduce state aid.

Charter school requirements on the use of targeted funds are contained in regulation Section 15496(b)(5). Charter schools tend to operate at the school level, and therefore, the requirements for charters to use weighted funds are specific to the school level.

LCAP for Charter Schools

Charter schools are required to develop an LCAP focusing on the eight key state priority areas that apply for the grade levels served at the charter, or the nature of the program operated. The charter school must also consult with its school community in developing and annually revising its LCAP.

The inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP must be reviewed and revised annually by the charter's governing body and submitted to its authorizer.

COE Revenue Transfers

Traditionally, revenue limit funds for students in county-operated special day classes and community schools had been transferred to COEs based on the revenue limit of the student's district of residence. However, under the LCFF, these funds instead flow to the student's district of residence, requiring a manual transfer to the COE at the local level. A COE receives funding directly from the state for students meeting any of these provisions in Education Code Section 2575:

- i) Probation-referred pursuant to Sections 300, 601, 602, and 654 of the Welfare and Institutions Code.
- ii) On probation or parole and not in attendance in a school.
- iii) Expelled for any of the reasons specified in subdivision (a) or (c) of Section 48915.

If a COE enrolls a student not funded pursuant to the above, any attendance generated by that student is credited to the school district of residence and the associated LCFF state aid will be apportioned to the district of residence.

The LCFF provides that if a district enrolls its students in a COE program, the district will need to work with the COE to transfer the associated LCFF revenue to the COE or work out an alternative agreement for those students. Most of the affected students in San Diego are enrolled in one of the county office special education programs. The SELPAs have in place MOUs determining the formula for revenue transfer. In some instances these transfers may involve students attending COE programs in another county such as Orange County. The CDE is finalizing a process to provide for an optional transfer at the state level, should both the district and the COE agree to the transfer and on the amount to be transferred. It is expected this option will be incorporated into the 2014-15 apportionment software release. We will continue dialogue on how these transfers occur going forward.

For the 2014-15 advance apportionment, which is based on the prior year P2 certification under LCFF, the funding for pupils served by COEs in special education and other programs is attributed to the districts. This impacts various programs operated by the COE: special day class, opportunity and community "A" & "B" students, etc.

Independent Study

Senate Bill 858, Chapter 32/2014 made changes to California's Independent Study (IS) Program statutes. Some of the changes took effect on the date the bill was signed, and some will take effect beginning with the 2015-16 school year.

Reduced Administrative Requirements

New legislation allows local governing boards to approve entire IS courses (rather than individual assignments) in the 2015-16 school year, as equivalent to a given amount of instructional time. The local governing board is required to certify annually that these courses are of the same quality and rigor as classroom-based courses and meet relevant state and local academic standards. This eliminates the requirement to sign and date each individual assignment. Students enrolled in these courses need to demonstrate "satisfactory academic progress" as determined bi-monthly by an appropriately credentialed teacher. Beginning in 2014-15, IS programs are allowed to store certain student records electronically and to extend written learning contracts across the entire school year rather than a single semester.

Modified IS Student-Teacher Ratio Requirements

The state historically required the student-teacher ratio in a school district's IS program to be no greater than the districtwide average (excluding independent study) student-teacher ratio. Beginning 2014-15, legislation requires separate calculations by grade span – K-3, 4-6, 7-8, and 9-12 (not including the average of special education classes or necessary small schools). The trailer legislation allows the ratio requirement to be waived if an alternative ratio is negotiated as part of a local collective bargaining agreement. If existing bargaining language establishes alternative ratios, a memorandum of understanding (MOU) should indicate the ratio that was previously bargained.

In a charter school, the applicable pupils-to-certificated-employee grade span ratios may be calculated by using a fixed pupils-to-certificated-employee ratio of 25-to-1, or the charter may use the ratio for the largest unified district in the county in which the charter operates. All charter school pupils, regardless of age and including special education classes, shall be included in the applicable pupil-to-certificated-employee grade span ratio calculations.

No student can be required to enter into an IS agreement, and the student cannot be excluded from an IS agreement for lack of ability to provide the equipment or materials.

Districts and charter schools are encouraged to review and modify IS policies to comply with the new requirements. SB 858 can be found at

http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201320140SB858&search_key words.

Necessary Small Schools

The 2013-14 Adopted Budget and subsequent cleanup in SB 97 included several changes with

regard to Necessary Small Schools (NSS):

- All necessary small schools must meet distance eligibility requirements.
 - Includes unified districts with a single high school.
 - Includes elementary districts with a single school.
- The definition of the nearest other public elementary or high school, for NSS eligibility based on distance, is amended to include charter schools.
- The review of the determinative factors to maintain necessary small high school status is required every two years (prior law was every five years).
- The allowance for NSS replaces solely the base and grade-span components of the LCFF Target entitlement.
 - NSS ADA is included in the calculation of supplemental grants and, where applicable, concentration grants.

The consequence of losing eligibility for the NSS funding model is that the LCFF floor is funded on a per-ADA basis. Districts are held harmless from any resultant loss in funding, with minimum state aid for the difference between floor funding and the NSS allowance for 2012-13 certified in February 2014.

Districts may request an exception to the distance requirements from the state Superintendent of Public Instruction. Previously, the county superintendent of schools had the authority to grant these exceptions.

The LCFF transition entitlement uses 2012-13 deficit NSS band allowance amounts in lieu of per ADA funding for qualifying schools. The band allowance is adjusted annually for changes in ADA and/or the number of full-time teachers. Districts may continue to use the better of per ADA funding or the NSS allowance. The Necessary Small Schools tab on the LCFF calculator can be used to assist with this determination.

Districts are encouraged to work closely with their COE and to use the LCFF Calculator to project NSS funding for the current and subsequent two fiscal years.

Regional Occupational Programs / Career Technical Education

The ROC/P funding was rolled into the LCFF base for districts and county offices that received the funding directly from the state. However, there is a maintenance of effort requirement for the 2013-14 and 2014-15 fiscal years that requires the same total expenditures as 2012-13.

County offices of education and participating school districts can satisfy the MOE requirement if they collectively maintain ROC/P spending countywide, including expenditures of school districts within the county. MOE compliance will be audited for the 2014-15 fiscal year. See the Audit Guide section for details.

SB 97 (Statutes of 2013) clarified the separate MOE requirements related to ROC/P JPAs. Even though the 2.6% grade span adjustment is unrestricted, the intent of the funding is to allow districts to provide for CTE in a manner consistent with the LCFF's focus on flexibility and local control. A CTE component is required in the local control and accountability plans. SB 97 clarified LCAPs should include goals related to the percentage of pupils that complete "career

technical education sequences or programs of study that align with state board-approved career technical educational standards and frameworks.”

Another round of \$250 million was allocated for one-time funding in Career Technical Education Pathway Grants in 2014-15 to be competitively awarded for work-based learning programs. CDE will post information regarding applying for these funds within the next few months. Federal CTE funds, including Carl Perkins funding, are not part of the LCFF and continue to be subject to all existing compliance and reporting requirements.

Cash Management

The 2014-15 adopted state budget repays nearly \$4.7 billion to Proposition 98 General Fund for K-12 revenues that had been deferred from one year to the next during the Great Recession, leaving an outstanding balance of \$897.184 million in K-12 deferrals. Further, the budget includes a trigger mechanism that will appropriate any additional funding resources attributable to the 2013-14 and 2014-15 fiscal years subsequent to the enactment of the budget for the purpose of retiring this remaining deferral balance.

Pursuant to Education Code Section 14041.6(h), \$897,184,000 is to be deferred from June 2015 principal apportionment warrants to July 2015.

Cross Fiscal Year Principal Apportionment Deferrals

Actual K-12 principal apportionment cross fiscal year deferrals have declined by \$4.67 billion in 2014-15.

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

For the 2014-15 fiscal year, the State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account (Proposition 30) apportionments through December 2014. Those dates are listed in the following table:

	July 2014	Aug. 2014	Sept. 2014	Oct. 2014	Nov. 2014	Dec. 2014
K-12 Principal Apportionment	7/29/14	8/27/14	9/26/14	10/29/14	11/24/14	12/29/14
K-12 Education Protection Account (EPA)			9/24/14			12/23/14
K-12 Lottery			9/30/14			12/30/14

Education Protection Account

The Education Protection Account (EPA) provides LEAs with general purpose state aid funding pursuant to Prop. 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. These temporary taxes are set to expire as follows:

- End of 2016, additional ¼ cent sales tax expires.
- End of 2018, increase to personal income tax for high income earners expires.

The California Department of Education posts information and frequently asked questions on the EPA. The EPA Web page provides information on LEAs EPA entitlements (<http://www.cde.ca.gov/fq/aa/pa/epa.asp>), the resulting impact to state funding, and FAQs. The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. LEA boards must make annual spending determinations in an open session at a public meeting. Districts are also required to annually post on their website an accounting of how much money was received from EPA and how that money was spent.

The EPA funding is a component of an LEA's total LCFF. EPA entitlements will continue to be calculated on LCFF entitlements. Consistent with the current provisions of the EPA, all districts are guaranteed a minimum of \$200 per ADA beginning in 2012-13 and each year thereafter through 2018-19. For state funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state aid, they receive this minimum EPA funding of \$200 per ADA as additional revenue.

For 2014-15, the total revenues estimated from the EPA will be approximately \$6.6 billion. The CDE has estimated that this funding equates to 21.9621% of the 2013-14 statewide revenue limit and charter school block grant total with entities not receiving less than \$200 per ADA. Charter schools constituted in 2014-15 will receive the minimum \$200 per ADA.

Funding Outside of the LCFF

Categoricals / Regulated Programs

A list of remaining state categorical or regulated programs are:

Resource	Program Name
6015	Adults in Correctional Facilities (2014-15 COLA .85%)
6010	After School Education & Safety Program
7010	Agricultural Vocational Education
7210	American Indian Early Childhood Education (2014-15 COLA .85%)
0000	Assessment
7365	Foster Youth Services Programs (2014-15 COLA .85%)
7220	Partnership Academies
7400	Quality Education Investment Act
65XX	Special Education (2014-15 COLA .85%)
7370	Specialized Secondary Programs
6650, 6690	Tobacco-Use Prevention Education
7405	Common Core State Standards Implementation (one time funds to be spent by 6/30/15)

All other categorical programs are rolled into LCFF and without future funding restoration.

Williams Act: Funding is absorbed by the LCFF, but the requirements are still in place. It is

expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: Education Code Section 17582 is amended. While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP).

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

Forest Reserve: Efforts continue to seek reauthorization of the Secure Rural Schools and Community Self-Determination Act. Recent meetings with legislators indicate wide bipartisan support. However, there is no expectation that there will be any progress until after the midterm election in November.

Lottery: Lottery funding is calculated in the same manner as prior years, with the exception of ROP ADA and Adult Education ADA. Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA totals will no longer be part of the lottery calculation for 2015-16 and beyond. This potentially has a significant drop in lottery funding for some agencies.

The CDE estimates the lottery will provide \$162 per ADA (\$128 per ADA in unrestricted lottery revenues and \$34 per ADA in Prop. 20 revenues) for 2014-15.

Mandated Costs: The adopted state budget allocates \$400.5 million to pay down a portion of the debt owed to K-12 for mandated costs. The funds will be paid on a per ADA basis, which is estimated to be about \$67 per ADA, regardless of whether or not LEAs have outstanding mandate claims. For LEAs with outstanding mandate claims, the funding allocated will count toward retiring the state's mandate obligation. The funds are unrestricted, and while school districts are not required to spend the funds on Common Core State Standards (CCSS) implementation, it is the Legislature's intent for the funds to be used toward CCSS. District opting to accept the Mandate Block Grant (MBG) will receive \$28 per ADA for students in grades K-8, and \$56 per ADA for students in grades 9-12. Charter schools will receive \$14 per ADA for students in grades K-8, and \$42 per ADA for students in grades 9-12. COEs will receive \$28 per ADA for students in grades K-8 and \$56 per ADA for students in grades 9-12 and \$1 per countywide ADA. The MBG now includes Uniform Complaint Procedures, Public Contracts, and Charter Schools.

LEAs that do not opt to receive funding through the MBG will need to continue to collect data and submit for reimbursement. However, the budget does not include funding for mandated cost claims, although the Governor does suggest plans to retire outstanding claims in the 2015-16 through 2017-18 timeframe.

Routine Restricted Maintenance: LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) through 2014-15, and then the 3% requirement returns. The requirements under the Williams Act remain. Districts should review their routine maintenance needs, ensure Williams Act requirements are met and that students are housed in safe, clean and good repair facilities.

Regional Programs: The LCFF permanently eliminates a wide range of regional programs as separate identified funding streams. Districts that are receiving regionalized services or funding through another LEA should be aware the regional provider may not be able to sustain these services indefinitely without district contributions.

Child Care and State Preschool

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

- \$70 million to fund 7,500 additional slots in part-day preschool programs and 7,500 part-day wrap-around slots. In 2015-16 an additional 4,000 state preschool slots and 4,000 part-day wrap-around care slots.
- A 5% increase in the standard reimbursement rate for state preschool programs and contracted preschool providers (\$22.28 per day).
- Repeal of state preschool family fees.
- \$50 million for ongoing quality improvement projects.
- \$25 million for one-time early childhood professional development. Expenditures are to be encumbered by June 30, 2017.
 - Of the \$25 million, \$10 million is for early childhood professional development training for preschool and transitional kindergarten teachers.
 - The remaining \$15 million is specifically for professional development stipends for teachers. The stipends shall include, and are not limited to, stipends for credentialed teachers to complete at least 24 units in early childhood education or child development, or a combination of both. First priority shall be for transitional kindergarten teachers. Second priority shall be for teachers in the California state preschool program.
- \$10 million for one-time facilities improvement loans for state preschool facility expansion.

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

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

SB 1719 (Chapters on September 28, 2014) added Education Code Section 48003, which requires LEAs to provide an annual report to the CDE starting with the 2015-16 school year that contains information on the type of kindergarten program offered including part-day, full-day, or both.

Common Core Implementation Grant

LEAs have until the end of 2014-15 to finish spending the Common Core funding and file their expenditure report to the CDE. The CDE expenditure report has not yet been released is anticipated prior to the end of the fiscal year.

Federal Funding / Sequestration

The Consolidated Appropriations Act finalized fiscal year (FY) 2014 funding for federal agencies including Education and ended the possibility of further sequestration cuts in FY 2014. However, the Budget Control Act sequestration provisions are still in effect until 2023.

The Consolidated Appropriations Act funded ESEA Title I at \$14.38 billion with a \$624.5 million increase above the FY 2013 sequestration level. IDEA funding for FY 2014 is \$11.4 billion with a \$497.9 million increase above the FY 2013 sequestration level. This represents a 4.5% funding increase for Title I and IDEA above the FY 2013 sequestration level. These increases partially restore the FY 2013 5.23% sequestration cuts. Districts receiving Impact Aid funding had the FY 2013 5.23% sequestration cuts restored in FY 2014 because Impact Aid was funded at \$100 million above its pre-sequestration FY 2013 level.

California schools received an increase in FY 2014 (school year 2014-15) of approximately \$60 million for Title I and \$50 million for IDEA above FY 2013 sequestration levels. California will need to submit a competitive application to obtain funding for the new preschool Early Childhood program jointly administered by Health and Human Services and Education.

For the 2014-15 school year, funded with FY 2014 funds, districts should expect a 4.5% increase in funding for Title I and IDEA above the FY 2013 sequestration levels. The Perkins Career and Technical Education program is funded at 5.0% above FY 2013 sequestration levels. For years after 2014-15, it would be prudent to plan for possible reductions in federal funding until Congress resolves the federal deficit issues that led to sequestration.

Fiscal Year 2015 (school year 2015-2016): The new fiscal year (FY 2015) begins October 1, 2014. Congress passed a short term Continuing Resolution (CR) that is in effect until December 11, 2014. The temporary FY 2015 CR funds federal agencies including the Department of Education at FY 2014 levels subject to a small 0.0554% across the board cut. The FY 2015 CR provides funding to school districts for most federal education programs such as Title I and IDEA for use during the 2015-16 school year. Impact Aid is an exception. FY 2015 funding for Impact Aid provides current school year (2014-15) funding.

A priority for Congress when it returns November 12 for session is to complete FY 2015 funding. Congress could pass an Omnibus Appropriations bill including the Labor, HHS, and Education bill, another Continuing Resolution for the remainder of the year, or another short term CR through March 2015. An Omnibus bill including a Labor, HHS and Education is the best option for education program funding. Congress used the final FY 2014 levels as the basis for the temporary CR, which will be the starting point for the final FY 2015 Omnibus bill or CR.

Preliminary multiyear planning could assume the continuation of 2014 funding levels in FY 2015 with the possibility of a very small reduction. The Omnibus bill or CR will set the final FY 2015 funding levels to determine how much IDEA and Title 1 funding states and local school districts will receive in school year 2015-16. Long term Budget Control Act sequestration cuts could return in FY 2016.

Foster Youth Services

The state Foster Youth Services program provides support services for foster children, who often experience multiple placements in foster care. The Foster Youth Services grant programs are still available and were not included in the list of categorical programs that were rolled into the LCFF. County superintendents retain the responsibility to coordinate services for foster youth among child welfare agencies, schools, juvenile court and probation. This also includes the efficient transfer of health and education records among those agencies.

Students identified as foster youth are included in the unduplicated counts used in calculating supplemental and concentration grants. Foster youth is also now included as a subgroup in the Academic Performance Index that is subject to growth targets as set by the State Board of Education.

Education Code Section 49085 required the state Department of Social Services to enter into an MOU with the CDE to share data related to pupils in foster care. The CDE is then required to inform LEAs, at least weekly, of any pupils enrolled in their schools who are in foster care to ensure these students receive the appropriate educational support and services.

The CDE and the California Department of Social Services (CDSS) have established an MOU to conduct statewide matching of student data to foster data to ensure that foster youth are included in the unduplicated count. The CDE has also developed the required functionality that will allow foster data to be updated in CALPADS on a weekly basis beginning in fall 2014. For more information on how foster youth may be identified in CALPADS, see CDE's website for Frequently Asked Questions regarding Foster Youth under the LCFF:
<http://www.cde.ca.gov/fq/aa/lc/lcffaq.asp#FOSTER>

Medi-Cal Administrative Activities

On September 12, 2014, the California Department of Health Care Services (DHCS) announced that the federal Centers for Medicare and Medicaid (CMS) agreed to end the current DHCS Reasonableness Test Criteria (RTC) comprehensive review process, effective immediately. CMS has also agreed to an interim process by which schools will receive a percentage of their claims, with a recasting (reconciliation) to occur once the RMTS process is implemented and there are a sufficient number of quarters with which to back cast. This methodology will be implemented for all deferred periods, paid and unpaid.

On September 17, 2014, the DHCS held a conference call to let local educational agencies (LEAs) know what percentages schools might receive based on the deferred claims and what a sufficient number of Random Moment Time Study (RMTS) quarters would be used for the recasting (reconciliation). As of this writing, DHCS has not published this information formally.

A draft of the RMTS implementation timeline is available at <http://www.dhcs.ca.gov/provgovpart/Pages/RMTSImplementationTimeline.aspx>. Please consult with your LEA MAA Coordinator or the Regional LEC Coordinator for further information regarding the new survey methodology scheduled to start January 1, 2015.

Proposition 39

SB 73 (Chapter 29/Statutes 2013) is the implementation bill for Prop. 39, the California Clean Energy Jobs Act. Prop. 39 provides for the creation of clean energy jobs, including funding energy efficiency projects and renewable energy installations in public schools, universities, and other public facilities.

For five fiscal years, 2013-14 through 2017-18, funds will be provided for K-14 schools. In 2014-15 the total funding available for clean energy projects is \$352.5 million. K-12 LEAs will be allocated \$279 million, with LEA distributions based 85% on a per-ADA allocation (P2 of prior year) and 15% on the basis of free and reduced price meal-eligible students (prior year). The CDE will post the 2014-15 entitlement amounts soon. \$28 million will go to the Energy Conservation Assistance Act (ECAA) and \$37.5 million to community college districts. Minimum grants will be \$15,000 plus free and reduced priced meals (FRMP) allotment for LEAs with 100 or less prior year P2 ADA, no less than \$50,000 plus FRPM allotment for LEAs with more than 100 to 1,000 prior year P2 ADA, and no less than \$100,000 plus FRPM allotment for LEAs with more than 1,000 but less than 2,000 prior year P2 ADA. In addition, LEAs with 1,000 or less prior year P2 ADA may receive advances on future allocations, allowing them to bundle two years of funding.

Note that the Prop. 39 legislation and the associated audit procedure (see Audit Requirements section) state that "an LEA may not use a sole source process to award funds, and that an LEA may use the best value criteria as defined in paragraph (1) of subdivision (c) of Section 20133 of the Public Contract Code." Clarification of the legislative intent is being sought, but at for now LEAs may want to seek legal counsel, and at a minimum will need to document that an appropriate competitive process is used in awarding any Prop. 39 funds. LEAs with 2,000 or more prior year P2 ADA will receive their allocation based on a per-ADA allocation. LEAs that receive more than \$1 million must spend at least 50% of the funding on projects larger than \$250,000 that achieve substantial energy efficiency, clean energy and jobs benefits.

LEAs may pursue other programs and incentives to leverage Prop. 39 awards such as but not limited to: Bright Schools Program, California Conservation Corps, bond funding and local government program.

LEAs are expected to provide specific data to the Energy Commission including but not limited to an Energy Expenditure Plan with specific required elements, access to all utility data for the past 12 months, benchmarking data, cost efficiency analysis, and ongoing analysis. Allowable uses of Prop. 39 funds include:

- Energy planning activities occurring on or after July 1, 2013
- Energy audits and energy surveys/assessments
- Prop. 39 program assistance
- Hiring or retaining of an energy manager with a maximum cost of 10% of the award or \$100,000 each year
- Energy-related training for classified employees

Special Education

Special education will continue to be funded outside the LCFF. For 2014-15, the COLA is funded at .85%, which is estimated to be \$4.44 per ADA. The estimated deficit in special education funding is 2.78%, down from previous estimates of 4.1%. The deficit decrease is primarily due to increased property taxes and a revision of the formula used to calculate the deficit.

The state has convened a Special Education Task Force to focus on identifying the vision and mission for students with disabilities, and to propose possible reforms. See <http://www.cde.ca.gov/be/pn/pn/ssetfprojectsummary.asp>, and <http://www.smcoe.org/about-smcoe/statewide-special-education-task-force/> for more details. The task force is expected to issue recommendations in late 2014.

Audit Requirements

Numerous changes were made to the K-12 Audit Guide as a result of the implementation of LCFF and LCAP. New procedures adopted for 2013-14 audits included those related to Common Core State Standards Implementation Funds, verification of Unduplicated Pupil Counts for LCFF, Prop 39 (California Clean Energy Job Act), the Charter School Facility Grant, and the Local Control Funding Formula Certification (2013-14 only). Details on these procedures can be found at <http://eaap.ca.gov/audit-guide/prior-years-audit-guide-booklet/> or in the May Revision 2014 edition of the Common Message.

The Education Audit Appeals Panel (EAAP) finalized proposed 2014-15 permanent regulations for the 2014-15 Audit Guide at its September 22, 2014 meeting, and the regulations are pending Office of Administrative Law review and approval. New or amended procedures adopted for 2014-15 include the following:

- **Local Control and Accountability Plan** – New procedure to verify that the LEA made expenditures aligned with a properly adopted LCAP.
- **K-3 GSA** – New procedure to verify the LEA has made adequate progress toward the 24:1 K-3 average class size.
- **Maintenance of Effort** – New procedures to test for compliance with MOE requirements for ROC/P, Adult Education, and Transportation. The procedures are identical in all three cases except that 1) only the ROC/P procedure allows a county office to count the expenditures of districts in its county, and vice versa, and 2) ROC/P and Adult Education procedures are for 2014-15 only while the Transportation procedure is ongoing.
- **Common Core** – Modification of the 2013-14 procedure to verify the required final expenditure report was submitted, and to disallow expenditures if the LEA did not comply with plan adoption requirements and/or used the funds for disallowed categories of expense.

Details on these procedures can be found in the current Audit Guide booklet at <http://eaap.ca.gov/wp-content/uploads/2014/09/posted-on-website-audit-guide-excel-2014-15-july-3-20145.xlsx> or in the May Revision 2014 edition of the Common Message. Note the 2014-15 Guide linked above has been completely reformatted into an Excel file with an interactive

table of contents that will allow users to jump directly to the procedure of interest.

Instructional Days

Education Code 46201.2 authorized school districts, county offices of education and charter schools to reduce up to five days of instruction or the equivalent number of instructional minutes without incurring penalties or reduction in the longer day/year incentive funding for the 2009-10 through 2014-15 school years. The State Budget continues to provide all school districts, county offices of education and charter schools with school year reduction flexibility through 2014-15. The link below provides guidance on how to make the reduced instructional minutes calculation.
<http://www.cde.ca.gov/fq/au/ag/reducingit.asp>

Education Codes 46207 and 46208 have been added, requiring districts whose funding equals or exceeds their LCFF target to offer the statutorily required instructional minutes and 180 days or more of instruction, but the flexibility to reduce the year by up to five days provided in Education Code 46201.2 remains through 2014-15. Both 46207 and 46208 provide for the withholding of LCFF apportionment from school districts offering less than the minimum instructional minutes or days.

Because of the sunset of Education Code 46201.2 flexibility along with the new provisions above, all basic aid districts, and any district or county office of education participating in the longer day/year incentive program, will need to plan to restore the 180-day school year and the annual instructional minutes requirement in the 2015-16 fiscal year.

The instructional days requirement for charter schools remains at 175 days. A school district or charter operating as a multitrack year-round school is in compliance with the 180-day requirement if it certifies to the Superintendent of Public Instruction that it is a multitrack year-round school and maintains its school for a minimum of 163 school days.

Retirement

The Governmental Accounting Standards Board Statement No. 68 (GASB 68) reporting requirements take effect for the 2014-15 financial statements for State and local government employers. Districts will need to recognize their proportionate share of the net pension liability (NPL) for both CalSTRS and CalPERS retirees in their accrual based financial statements. This number is determined by CalPERS actuaries based on LEA information provided to the retirement systems and is included in the annual audit report. Districts should discuss with their auditors how they will comply with GASB 68.

Further information regarding GASB 68 compliance can be found at the following links:

- For CalPERS:
<http://www.calpers.ca.gov/index.jsp?bc=/employer/actuarial-gasb/accounting-standards.xml&pat=SCER>
- CalPERS Circular Letter 200-062-14 dated October 22, 2014 updates employers on actions taken by the retirement system to address GASB 68 and request for information from CalPERS employers. <http://www.calpers.ca.gov/eip-docs/employer/cir-ltrs/2014/200-062-14.pdf>
- For CalSTRS: <http://www.calstrs.com/gasb-accounting-changes>

To address the unfunded liability, both retirement systems are increasing rates charged to school employers.

CalPERS

The CalPERS Board adopted changes to the actuarial assumptions to be effective June 30, 2015. The changes result in a projected increase to the employer contribution rates for 2015-16 and for the next five years. The CalPERS Circular Letter 200-012-14 dated March 10, 2014 provided projected rates for 2014-15 through 2020-21. At the April 14, 2014 meeting, the Board set the rate of 11.771% for employer contributions for 2014-15.

CalPERS Actual and Projected Rates						
<i>2014-15 Actual</i>	<i>2015-16 Projected</i>	<i>2016-17 Projected</i>	<i>2017-18 Projected</i>	<i>2018-19 Projected</i>	<i>2019-20 Projected</i>	<i>2020-21 Projected</i>
11.771%	12.6%	15.0%	16.6%	18.2%	19.9%	20.4%

Employee rates will continue at 7% for classic members, those who were members on December 31, 2012, and at 6% for new members. The CalPERS actuarial office will compute GASB 68 reporting valuations for employers for fiscal year 2014-15 beginning in spring 2015. Individual reports will be available to LEAs for a fee. More information can be found at <http://www.calpers.ca.gov/eip-docs/about/committee-meetings/agendas/financeadmin/201410/item8b-00.pdf>.

CalSTRS

Assembly Bill 1469 increased the contribution rates that employers, employees and the state pay to support the State Teachers Retirement System. The rate for employers is **8.88%** for 2014-15. Employer rates will continue to increase until 2020-21 and are expected to bring the retirement system to full funding in about 31 years.

AB 1469 requires that the CalSTRS Board take action, beginning with the 2021-22 fiscal year, to increase or decrease the contribution rates for employers to reflect the contribution required to eliminate the current unfunded actuarial obligation by June 30, 2046. This rate adjustment shall not increase by more than 1% of creditable compensation from one year to the next. The employer rates are capped at 20.25% of member creditable compensation.

Member contributions are also increased to a maximum of 10.25% for those who were members on December 31, 2012 (2% at 60) and to a maximum of 9.205% for those who became members on or after January 1, 2013 (2% at 62). The annual 2% increase to member benefits ("improvement factor") is vested for active members for any calendar year in which active member contributions are increased.

Districts are advised to use the rates below in developing multiyear projections for first interim.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5							
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>

Employer	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
Member (2% at 60)	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

As a result of the adoption of the above rates the net pension liability for CalSTRS has dropped significantly – from \$167 billion to \$59.9 billion.

CalSTRS has commissioned its external auditor to issue an opinion on the net pension liability as calculated under GASB 67 formula and an opinion on the proportionate share schedule as part of its financial statements for June 30, 2014. The proportionate share will be figured on payroll reported to the agency by June 30 and, due to the 45-day delay in payroll reporting, will differ from the LEA's own records for the fiscal year. CalSTRS does not plan to charge for the reports. The reports will be available on the CalSTRS.com website on the Contributions Account Portal.

Districts will need to exercise caution in their proposed language for negotiated payments to avoid penalty and interest charges on retroactive payments. Examples of contract language, earned service period and possible interest charges are attached in Appendix D.

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

37 68379 0000C
Form

Description	Resource Codes	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	36,428,618.00	36,757,730.00	7,219,321.14	36,757,730.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	621,982.00	963,230.00	16,985.30	963,230.00	0.00	0.0%
4) Other Local Revenue		8600-8799	156,986.00	283,316.00	199,883.45	283,316.00	0.00	0.0%
5) TOTAL, REVENUES			37,257,586.00	38,054,276.00	7,436,189.89	38,054,276.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,329,132.00	16,982,458.00	5,119,002.99	16,982,458.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,526,621.00	4,700,772.00	1,409,225.06	4,700,772.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,984,704.00	5,892,850.00	1,781,398.12	5,892,850.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,482,740.00	1,670,813.00	256,949.90	1,670,813.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,091,829.00	5,393,194.00	1,276,349.27	5,393,194.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	467,899.00	467,899.00	10,057.00	467,899.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(401,410.00)	(504,736.00)	0.00	(504,736.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			36,481,515.00	34,837,510.00	10,087,242.34	34,837,510.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			776,071.00	3,216,766.00	(2,651,052.45)	3,216,766.00		
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	(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,875,494.00)	(734,685.00)	(2,651,052.45)	(734,685.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,990,726.37	2,990,726.37		2,990,726.37	0.00	0.00
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			2,990,726.37	2,990,726.37		2,990,726.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			2,990,726.37	2,990,726.37		2,990,726.37		
2) Ending Balance, June 30 (E + F1e)			(884,767.63)	2,256,041.37		2,256,041.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	9,659.00		9,659.00		
Stores		9712	0.00	100,305.00		100,305.00		
Prepaid Expenditures		9713	0.00	3,000.00		3,000.00		
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		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	1,425,171.00		1,425,171.00		
Unassigned/Unappropriated Amount		9790	(884,767.63)	717,906.37		717,906.37		

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)	% Dif (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	18,522,249.00	17,658,432.00	5,114,322.00	17,658,432.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,491,347.00	5,425,045.00	1,370,561.00	5,425,045.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	297,569.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	126,292.00	123,845.00	(9.64)	123,845.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,565,996.00	14,170,688.00	(15,389.11)	14,170,688.00	0.00	0.0%
Unsecured Roll Taxes		8042	490,851.00	516,768.00	387,065.17	516,768.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(5,138.00)	(934.92)	(5,138.00)	0.00	0.0%
Supplemental Taxes		8044	252,633.00	344,208.00	66,137.64	344,208.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,620,349.00)	(1,692,799.00)	0.00	(1,692,799.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	599,599.00	216,681.00	0.00	216,681.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,428,618.00	36,757,730.00	7,219,321.14	36,757,730.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			36,428,618.00	36,757,730.00	7,219,321.14	36,757,730.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510							
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			50,000.00	50,000.00	0.00	50,000.00	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	0.00	325,561.00	0.00	325,561.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	591,240.00	606,974.00	15,734.04	606,974.00	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	30,742.00	30,695.00	1,251.26	30,695.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			621,982.00	963,230.00	16,985.30	963,230.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,986.00	97,986.00	31,055.05	97,986.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	4,587.31	20,000.00	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	39,000.00	165,330.00	164,241.09	165,330.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,986.00	283,316.00	199,883.45	283,316.00	0.00	0.0%
TOTAL, REVENUES			37,257,586.00	38,054,276.00	7,436,189.89	38,054,276.00	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)	% Di (E/B) (F)
Certificated Teachers' Salaries		1100	13,955,710.00	14,770,946.00	4,387,376.56	14,770,946.00	0.00	0
Certificated Pupil Support Salaries		1200	665,420.00	618,578.00	200,467.81	618,578.00	0.00	0
Certificated Supervisors' and Administrators' Salaries		1300	1,620,921.00	1,507,041.00	503,319.98	1,507,041.00	0.00	0
Other Certificated Salaries		1900	87,081.00	85,893.00	27,838.64	85,893.00	0.00	0
TOTAL, CERTIFICATED SALARIES			16,329,132.00	16,982,458.00	5,119,002.99	16,982,458.00	0.00	0
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,957.00	142,297.00	33,114.74	142,297.00	0.00	0.0
Classified Support Salaries		2200	1,953,275.00	1,981,712.00	590,790.92	1,981,712.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	517,131.00	474,885.00	175,799.66	474,885.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	1,740,812.00	1,788,681.00	537,132.32	1,788,681.00	0.00	0.0
Other Classified Salaries		2900	276,446.00	313,197.00	72,387.42	313,197.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			4,526,621.00	4,700,772.00	1,409,225.06	4,700,772.00	0.00	0.0
EMPLOYEE BENEFITS								
STRS		3101-3102	1,553,336.00	1,417,413.00	447,030.02	1,417,413.00	0.00	0.0
PERS		3201-3202	489,644.00	473,717.00	152,432.46	473,717.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	568,221.00	556,314.00	175,312.21	556,314.00	0.00	0.0
Health and Welfare Benefits		3401-3402	2,038,116.00	2,163,502.00	639,484.14	2,163,502.00	0.00	0.0
Unemployment Insurance		3501-3502	10,407.00	10,175.00	3,257.53	10,175.00	0.00	0.0
Workers' Compensation		3601-3602	791,795.00	744,193.00	239,162.89	744,193.00	0.00	0.0
OPEB, Allocated		3701-3702	500,000.00	500,000.00	116,383.67	500,000.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	33,185.00	27,536.00	8,335.20	27,536.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			5,984,704.00	5,892,850.00	1,781,398.12	5,892,850.00	0.00	0.0
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	98,000.00	98,000.00	0.00	98,000.00	0.00	0.0
Books and Other Reference Materials		4200	50,000.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies		4300	5,275,740.00	1,308,399.00	232,366.46	1,308,399.00	0.00	0.0
Noncapitalized Equipment		4400	59,000.00	264,414.00	24,583.44	264,414.00	0.00	0.0
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			5,482,740.00	1,670,813.00	256,949.90	1,670,813.00	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	32,200.00	32,570.00	6,440.60	32,570.00	0.00	0.0
Dues and Memberships		5300	14,721.00	14,471.00	2,825.00	14,471.00	0.00	0.0
Insurance		5400-5450	370,543.00	370,543.00	235,634.26	370,543.00	0.00	0.0
Operations and Housekeeping Services		5500	1,481,563.00	1,706,293.00	605,588.53	1,706,293.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	626,133.00	1,948,006.00	278,962.69	1,948,006.00	0.00	0.0
Transfers of Direct Costs		5710	(4,868.00)	(14,369.00)	(7,212.43)	(14,369.00)	0.00	0.0
Transfers of Direct Costs - Interfund		5750	800.00	3,971.00	2,194.94	3,971.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	1,471,910.00	1,228,733.00	135,824.57	1,228,733.00	0.00	0.0
Communications		5900	98,827.00	102,976.00	16,091.11	102,976.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,091,829.00	5,393,194.00	1,276,349.27	5,393,194.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	10,057.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	467,899.00	467,899.00	0.00	467,899.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			467,899.00	467,899.00	10,057.00	467,899.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(194,356.00)	(302,027.00)	0.00	(302,027.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(207,054.00)	(202,709.00)	0.00	(202,709.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(401,410.00)	(504,736.00)	0.00	(504,736.00)	0.00	0.0%
TOTAL, EXPENDITURES			36,481,515.00	34,837,510.00	10,087,242.34	34,837,510.00	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)	% Dif (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	(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	166,669.00	166,669.00	0.00	166,669.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,825,659.00	3,391,023.00	373,663.81	3,391,023.00	0.00	0.0%
3) Other State Revenue		8300-8599	420,819.00	1,495,461.00	1,215,411.13	1,495,461.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,281,821.00	3,115,406.00	577,487.38	3,115,406.00	0.00	0.0%
5) TOTAL, REVENUES			6,694,968.00	8,168,559.00	2,166,562.32	8,168,559.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,496,206.00	3,273,023.00	861,821.81	3,273,023.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,299,672.00	2,170,678.00	659,823.16	2,170,678.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,809,280.00	1,748,121.00	504,679.83	1,748,121.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,111,547.00	2,500,062.00	316,976.55	2,500,062.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,435,472.00	2,674,295.00	235,014.50	2,674,295.00	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	194,356.00	302,027.00	0.00	302,027.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,346,533.00	12,668,206.00	2,578,315.85	12,668,206.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,651,565.00)	(4,499,647.00)	(411,753.53)	(4,499,647.00)		
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	4,651,565.00	3,951,451.00	0.00	3,951,451.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,651,565.00	3,951,451.00	0.00	3,951,451.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(548,196.00)	(411,753.53)	(548,196.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,317,872.92	2,317,872.92		2,317,872.92	0.00	0.00
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			2,317,872.92	2,317,872.92		2,317,872.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			2,317,872.92	2,317,872.92		2,317,872.92		
2) Ending Balance, June 30 (E + F1e)			2,317,872.92	1,769,676.92		1,769,676.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,317,872.92	1,769,676.92		1,769,676.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif (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	166,669.00	166,669.00	0.00	166,669.00	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			166,669.00	166,669.00	0.00	166,669.00	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	748,158.00	748,158.00	0.00	748,158.00	0.00	0.0%
Special Education Discretionary Grants		8182	147,098.00	173,172.00	(9,082.00)	173,172.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,160,334.00	1,592,406.00	241,181.04	1,592,406.00	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	299,476.00	318,932.00	53,266.09	318,932.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	31,029.00	22,858.00	0.00	22,858.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	311,619.00	398,702.00	81,095.57	398,702.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	127,945.00	136,795.00	7,203.11	136,795.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,825,659.00	3,391,023.00	373,663.81	3,391,023.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	140,771.00	158,624.00	17,853.13	158,624.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	500.00	500.00	500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	1,052,040.00	1,052,040.00	1,052,040.00	0.00	0.0%
All Other State Revenue	All Other	8590	280,048.00	284,297.00	145,018.00	284,297.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			420,819.00	1,495,461.00	1,215,411.13	1,495,461.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% C (E)/ (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	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	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	0.00%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	91,888.00	91,888.00	0.00	91,888.00	0.00	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.00%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services		8677	974,491.00	950,692.00	0.00	950,692.00	0.00	0.00%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustme		8691	0.00	0.00	0.00	0.00	0.00	0.00%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Local Revenue		8699	0.00	3,056.00	3,086.18	3,056.00	0.00	0.00%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00%
From County Offices	6500	8792	2,215,442.00	2,069,770.00	574,401.20	2,069,770.00	0.00	0.00%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL, OTHER LOCAL REVENUE			3,281,821.00	3,115,406.00	577,487.38	3,115,406.00	0.00	0.00%
TOTAL, REVENUES			6,694,968.00	8,168,559.00	2,166,562.32	8,168,559.00	0.00	0.00%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,275,581.00	3,066,887.00	793,401.99	3,066,887.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	68,667.00	54,175.00	17,767.06	54,175.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	151,958.00	151,961.00	50,652.76	151,961.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,496,206.00	3,273,023.00	861,821.81	3,273,023.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,787,818.00	1,617,108.00	482,807.08	1,617,108.00	0.00	0.0%
Classified Support Salaries		2200	405,266.00	468,617.00	149,354.51	468,617.00	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	106,588.00	84,953.00	27,661.57	84,953.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,299,672.00	2,170,678.00	659,823.16	2,170,678.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	322,849.00	295,168.00	74,260.25	295,168.00	0.00	0.0%
PERS		3201-3202	263,723.00	277,251.00	77,710.88	277,251.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	227,462.00	223,367.00	61,641.89	223,367.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	777,287.00	743,149.00	234,608.49	743,149.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,829.00	2,803.00	756.63	2,803.00	0.00	0.0%
Workers' Compensation		3601-3602	215,130.00	206,383.00	55,701.69	206,383.00	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			1,809,280.00	1,748,121.00	504,679.83	1,748,121.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	140,771.00	238,048.00	197,836.81	238,048.00	0.00	0.0%
Books and Other Reference Materials		4200	3,881.00	24,174.00	20,571.82	24,174.00	0.00	0.0%
Materials and Supplies		4300	812,242.00	2,077,521.00	63,971.82	2,077,521.00	0.00	0.0%
Noncapitalized Equipment		4400	154,653.00	160,319.00	34,596.10	160,319.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,111,547.00	2,500,062.00	316,976.55	2,500,062.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	102,967.00	113,904.00	17,142.38	113,904.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	150.00	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	824,755.00	890,667.00	162,000.11	890,667.00	0.00	0.0%
Transfers of Direct Costs		5710	4,868.00	14,369.00	7,212.43	14,369.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,029.00	7,029.00	0.00	7,029.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,490,646.00	1,643,119.00	48,509.58	1,643,119.00	0.00	0.0%
Communications		5900	207.00	207.00	0.00	207.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,435,472.00	2,674,295.00	235,014.50	2,674,295.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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 for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	194,356.00	302,027.00	0.00	302,027.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			194,356.00	302,027.00	0.00	302,027.00	0.00	0.0%
TOTAL, EXPENDITURES			11,346,533.00	12,668,206.00	2,578,315.85	12,668,206.00	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)	% Dif (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,651,565.00	3,951,451.00	0.00	3,951,451.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,651,565.00	3,951,451.00	0.00	3,951,451.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			4,651,565.00	3,951,451.00	0.00	3,951,451.00	0.00	0.0%

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

37 68379 000
Form

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	36,595,287.00	36,924,399.00	7,219,321.14	36,924,399.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,875,659.00	3,441,023.00	373,663.81	3,441,023.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,042,801.00	2,458,691.00	1,232,396.43	2,458,691.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,438,807.00	3,398,722.00	777,370.83	3,398,722.00	0.00	0.0%
5) TOTAL, REVENUES			43,952,554.00	46,222,835.00	9,602,752.21	46,222,835.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,825,338.00	20,255,481.00	5,980,824.80	20,255,481.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,826,293.00	6,871,450.00	2,069,048.22	6,871,450.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,793,984.00	7,640,971.00	2,286,077.95	7,640,971.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,594,287.00	4,170,875.00	573,926.45	4,170,875.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,527,301.00	8,067,489.00	1,511,363.77	8,067,489.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	467,899.00	467,899.00	10,057.00	467,899.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(207,054.00)	(202,709.00)	0.00	(202,709.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			47,828,048.00	47,505,716.00	12,665,558.19	47,505,716.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,875,494.00)	(1,282,881.00)	(3,062,805.98)	(1,282,881.00)		
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	0.00	0.0%

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

37 68379 000
For

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,875,494.00)	(1,282,881.00)	(3,062,805.98)	(1,282,881.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,308,599.29	5,308,599.29		5,308,599.29	0.00	0.00
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			5,308,599.29	5,308,599.29		5,308,599.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			5,308,599.29	5,308,599.29		5,308,599.29		
2) Ending Balance, June 30 (E + F1e)			1,433,105.29	4,025,718.29		4,025,718.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	9,659.00		9,659.00		
Stores		9712	0.00	100,305.00		100,305.00		
Prepaid Expenditures		9713	0.00	3,000.00		3,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,317,872.92	1,769,676.92		1,769,676.92		
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	1,425,171.00		1,425,171.00		
Unassigned/Unappropriated Amount		9790	(884,767.63)	717,906.37		717,906.37		

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

37 68379 000C
Form

Description	Resource Codes	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	18,522,249.00	17,658,432.00	5,114,322.00	17,658,432.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,491,347.00	5,425,045.00	1,370,561.00	5,425,045.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	297,569.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	126,292.00	123,845.00	(9.64)	123,845.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,565,996.00	14,170,688.00	(15,389.11)	14,170,688.00	0.00	0.0%
Unsecured Roll Taxes		8042	490,851.00	516,768.00	387,065.17	516,768.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(5,138.00)	(934.92)	(5,138.00)	0.00	0.0%
Supplemental Taxes		8044	252,633.00	344,208.00	66,137.64	344,208.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,620,349.00)	(1,692,799.00)	0.00	(1,692,799.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	599,599.00	216,681.00	0.00	216,681.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,428,618.00	36,757,730.00	7,219,321.14	36,757,730.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	166,669.00	166,669.00	0.00	166,669.00	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			36,595,287.00	36,924,399.00	7,219,321.14	36,924,399.00	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	748,158.00	748,158.00	0.00	748,158.00	0.00	0.0%
Special Education Discretionary Grants		8182	147,098.00	173,172.00	(9,082.00)	173,172.00	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	1,160,334.00	1,592,406.00	241,181.04	1,592,406.00	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	299,476.00	318,932.00	53,266.09	318,932.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	31,029.00	22,858.00	0.00	22,858.00	0.00	0.0
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	311,619.00	398,702.00	81,095.57	398,702.00	0.00	0.0
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290	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	177,945.00	186,795.00	7,203.11	186,795.00	0.00	0.0
TOTAL, FEDERAL REVENUE			2,875,659.00	3,441,023.00	373,663.81	3,441,023.00	0.00	0.0
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	325,561.00	0.00	325,561.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	732,011.00	765,598.00	33,587.17	765,598.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	500.00	500.00	500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	1,052,040.00	1,052,040.00	1,052,040.00	0.00	0.0%
All Other State Revenue	All Other	8590	310,790.00	314,992.00	146,269.26	314,992.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,042,801.00	2,458,691.00	1,232,396.43	2,458,691.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	91,888.00	91,888.00	0.00	91,888.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,986.00	97,986.00	31,055.05	97,986.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	4,587.31	20,000.00	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	974,491.00	950,692.00	0.00	950,692.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	39,000.00	168,386.00	167,327.27	168,386.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,215,442.00	2,069,770.00	574,401.20	2,069,770.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,438,807.00	3,398,722.00	777,370.83	3,398,722.00	0.00	0.0%
TOTAL, REVENUES			43,952,554.00	46,222,835.00	9,602,752.21	46,222,835.00	0.00	0.0%

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

37 68379 000
For

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,231,291.00	17,837,833.00	5,180,778.55	17,837,833.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	734,087.00	672,753.00	218,234.87	672,753.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,772,879.00	1,659,002.00	553,972.74	1,659,002.00	0.00	0.0%
Other Certificated Salaries		1900	87,081.00	85,893.00	27,838.64	85,893.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,825,338.00	20,255,481.00	5,980,824.80	20,255,481.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,826,775.00	1,759,405.00	515,921.82	1,759,405.00	0.00	0.0%
Classified Support Salaries		2200	2,358,541.00	2,450,329.00	740,145.43	2,450,329.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	517,131.00	474,885.00	175,799.66	474,885.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,847,400.00	1,873,634.00	564,793.89	1,873,634.00	0.00	0.0%
Other Classified Salaries		2900	276,446.00	313,197.00	72,387.42	313,197.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,826,293.00	6,871,450.00	2,069,048.22	6,871,450.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,876,185.00	1,712,581.00	521,290.27	1,712,581.00	0.00	0.0%
PERS		3201-3202	753,367.00	750,968.00	230,143.34	750,968.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	795,683.00	779,681.00	236,954.10	779,681.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,815,403.00	2,906,651.00	874,092.63	2,906,651.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,236.00	12,978.00	4,014.16	12,978.00	0.00	0.0%
Workers' Compensation		3601-3602	1,006,925.00	950,576.00	294,864.58	950,576.00	0.00	0.0%
OPEB, Allocated		3701-3702	500,000.00	500,000.00	116,383.67	500,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,185.00	27,536.00	8,335.20	27,536.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,793,984.00	7,640,971.00	2,286,077.95	7,640,971.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	238,771.00	336,048.00	197,836.81	336,048.00	0.00	0.0%
Books and Other Reference Materials		4200	53,881.00	24,174.00	20,571.82	24,174.00	0.00	0.0%
Materials and Supplies		4300	6,087,982.00	3,385,920.00	296,338.28	3,385,920.00	0.00	0.0%
Noncapitalized Equipment		4400	213,653.00	424,733.00	59,179.54	424,733.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,594,287.00	4,170,875.00	573,926.45	4,170,875.00	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	135,167.00	146,474.00	23,582.98	146,474.00	0.00	0.0%
Dues and Memberships		5300	19,721.00	19,471.00	2,975.00	19,471.00	0.00	0.0%
Insurance		5400-5450	370,543.00	370,543.00	235,634.26	370,543.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,481,563.00	1,706,293.00	605,588.53	1,706,293.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,450,888.00	2,838,673.00	440,962.80	2,838,673.00	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	7,829.00	11,000.00	2,194.94	11,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,962,556.00	2,871,852.00	184,334.15	2,871,852.00	0.00	0.0%
Communications		5900	99,034.00	103,183.00	16,091.11	103,183.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,527,301.00	8,067,489.00	1,511,363.77	8,067,489.00	0.00	0.0%

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

37 68379 0000
Form

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	10,057.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	467,899.00	467,899.00	0.00	467,899.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			467,899.00	467,899.00	10,057.00	467,899.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(207,054.00)	(202,709.00)	0.00	(202,709.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(207,054.00)	(202,709.00)	0.00	(202,709.00)	0.00	0.0%
TOTAL, EXPENDITURES			47,828,048.00	47,505,716.00	12,665,558.19	47,505,716.00	0.00	0.0%

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

37 68379 000C
Form

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

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
6512	Special Ed: Mental Health Services	0.97
7090	Economic Impact Aid (EIA): State Compensa	0.82
7091	Economic Impact Aid (EIA): Limited English	0.55
9010	Other Restricted Local	1,769,674.58
Total, Restricted Balance		<u>1,769,676.92</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,723.00	62,981.00	20,970.00	62,981.00	0.00	0.0%
3) Other State Revenue		8300-8599	860,597.00	805,348.00	303,071.00	805,348.00	0.00	0.0%
4) Other Local Revenue		8600-8799	472,183.00	411,200.00	137.74	411,200.00	0.00	0.0%
5) TOTAL, REVENUES			1,401,503.00	1,279,529.00	324,178.74	1,279,529.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	613,961.00	561,526.00	174,615.76	561,526.00	0.00	0.0%
2) Classified Salaries		2000-2999	420,841.00	413,854.00	134,991.12	413,854.00	0.00	0.0%
3) Employee Benefits		3000-3999	219,129.00	240,683.00	72,399.96	240,683.00	0.00	0.0%
4) Books and Supplies		4000-4999	39,037.00	22,014.00	2,860.91	22,014.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,167.00	11,759.00	6,395.51	11,759.00	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	80,368.00	76,023.00	0.00	76,023.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,401,503.00	1,325,859.00	391,263.26	1,325,859.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(46,330.00)	(67,084.52)	(46,330.00)		
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		

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Description	Resource Codes	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 & C (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(46,330.00)	(67,084.52)	(46,330.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,330.44	46,330.44		46,330.44	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)			46,330.44	46,330.44		46,330.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			46,330.44	46,330.44		46,330.44		
2) Ending Balance, June 30 (E + F1e)			46,330.44	0.44		0.44		
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	46,330.44	0.44		0.44		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9760	0.00	0.00		0.00		
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 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68379 00C
Form

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	68,723.00	62,981.00	20,970.00	62,981.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			68,723.00	62,981.00	20,970.00	62,981.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	860,597.00	805,348.00	303,071.00	805,348.00	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			860,597.00	805,348.00	303,071.00	805,348.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	65.74	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	43,783.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	428,400.00	411,200.00	0.00	411,200.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	72.00	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			472,183.00	411,200.00	137.74	411,200.00	0.00	0.0%
TOTAL REVENUES			1,401,503.00	1,279,529.00	324,178.74	1,279,529.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	507,932.00	451,767.00	138,212.24	451,767.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,029.00	109,759.00	36,403.52	109,759.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			613,961.00	561,526.00	174,615.76	561,526.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	280,707.00	273,988.00	88,064.15	273,988.00	0.00	0.0%
Classified Support Salaries		2200	88,998.00	87,881.00	29,915.29	87,881.00	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	51,136.00	50,365.00	16,633.68	50,365.00	0.00	0.0%
Other Classified Salaries		2900	0.00	1,620.00	378.00	1,620.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			420,841.00	413,854.00	134,991.12	413,854.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	50,986.00	47,507.00	14,964.22	47,507.00	0.00	0.0%
PERS		3201-3202	33,910.00	35,362.00	11,429.67	35,362.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,807.00	34,421.00	10,686.24	34,421.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	65,949.00	86,717.00	23,792.17	86,717.00	0.00	0.0%
Unemployment Insurance		3501-3502	474.00	497.00	154.63	497.00	0.00	0.0%
Workers' Compensation		3601-3602	36,003.00	36,179.00	11,373.03	36,179.00	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			219,129.00	240,683.00	72,399.96	240,683.00	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	34,037.00	21,014.00	2,860.91	21,014.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,037.00	22,014.00	2,860.91	22,014.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,347.00	9,239.00	2,496.79	9,239.00	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	11,500.00	1,000.00	3,678.72	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220.00	220.00	220.00	220.00	0.00	0.0%
Communications		5900	4,100.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,167.00	11,759.00	6,395.51	11,759.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	80,368.00	76,023.00	0.00	76,023.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,368.00	76,023.00	0.00	76,023.00	0.00	0.0%
TOTAL, EXPENDITURES			1,401,503.00	1,325,859.00	391,263.26	1,325,859.00		

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

Resource	Description	2014/15
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	0.44
Total, Restricted Balance		0.44

Description	Resource Codes	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	2,056,700.00	2,056,700.00	0.00	2,056,700.00	0.00	0.0%
3) Other State Revenue		8300-8599	160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	112,000.00	15,000.00	10,680.98	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,328,700.00	2,231,700.00	10,680.98	2,231,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	737,445.00	741,345.00	236,665.79	741,345.00	0.00	0.0%
3) Employee Benefits		3000-3999	261,857.00	261,590.00	82,337.21	261,590.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,111,462.00	1,109,376.00	383,681.65	1,109,376.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,718.00	114,171.00	19,158.32	114,171.00	0.00	0.0%
6) Capital Outlay		6000-6999	37,148.00	37,148.00	0.00	37,148.00	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	126,686.00	126,686.00	0.00	126,686.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,390,316.00	2,390,316.00	721,842.97	2,390,316.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,616.00)	(158,616.00)	(711,161.99)	(158,616.00)		
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)			(61,616.00)	(158,616.00)	(711,161.99)	(158,616.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,323,440.06	1,323,440.06		1,323,440.06	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)			1,323,440.06	1,323,440.06		1,323,440.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,323,440.06	1,323,440.06		1,323,440.06		
2) Ending Balance, June 30 (E + F1e)			1,261,824.06	1,164,824.06		1,164,824.06		
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	1,261,824.06	1,164,824.06		1,164,824.06		
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		

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Description	Resource Codes	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	2,056,700.00	2,056,700.00	0.00	2,056,700.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,056,700.00	2,056,700.00	0.00	2,056,700.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	110,000.00	13,000.00	9,806.42	13,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	874.56	2,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			112,000.00	15,000.00	10,680.98	15,000.00	0.00	0.0%
TOTAL, REVENUES			2,328,700.00	2,231,700.00	10,680.98	2,231,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	640,450.00	640,614.00	207,653.75	640,614.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	34,575.00	41,351.00	9,885.48	41,351.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,420.00	59,380.00	19,126.56	59,380.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			737,445.00	741,345.00	236,665.79	741,345.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	69,595.00	70,000.00	20,806.71	70,000.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	47,351.00	47,945.00	15,282.97	47,945.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	116,513.00	116,215.00	37,416.18	116,215.00	0.00	0.0%
Unemployment Insurance		3501-3502	369.00	370.00	119.07	370.00	0.00	0.0%
Workers' Compensation		3601-3602	28,029.00	27,060.00	8,712.28	27,060.00	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			261,857.00	261,590.00	82,337.21	261,590.00	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	56,647.00	66,879.00	13,688.52	66,879.00	0.00	0.0%
Noncapitalized Equipment		4400	69,658.00	70,000.00	2,527.11	70,000.00	0.00	0.0%
Food		4700	985,157.00	972,497.00	367,466.02	972,497.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,111,462.00	1,109,376.00	383,681.65	1,109,376.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,500.00	51,500.00	16,179.78	51,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,329.00)	(12,000.00)	(5,873.66)	(12,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,547.00	67,671.00	5,756.06	67,671.00	0.00	0.0%
Communications		5900	5,000.00	5,000.00	3,096.14	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,718.00	114,171.00	19,158.32	114,171.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	37,148.00	37,148.00	0.00	37,148.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,148.00	37,148.00	0.00	37,148.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	126,686.00	126,686.00	0.00	126,686.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			126,686.00	126,686.00	0.00	126,686.00	0.00	0.0%
TOTAL, EXPENDITURES			2,390,316.00	2,390,316.00	721,842.97	2,390,316.00		

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

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San Ysidro Elementary
San Diego County

First Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

37 68379 0000000
Form 13I

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,164,824.06
Total, Restricted Balance		<u>1,164,824.06</u>



SAN DIEGO COUNTY OFFICE OF EDUCATION

6401 LINDA VISTA ROAD, SAN DIEGO, CALIFORNIA 92111-7399 (858) 292-3500

Superintendent of Schools
Randolph E. Ward, Ed D.

November 24, 2014

To: Chief Business Officials
Business Managers

From: Lora Duzyk, Assistant Superintendent
Business Services

Re: 2014-15 First Interim Reports

Due Date: upon approval, but no later than December 15, 2014

AB 1200 requires local educational agencies (LEAs) to file interim reports of their annual budget as of October 31 and January 31. LEAs must collect the financial data for these reporting periods and prepare appropriate interim reports for Governing Board review, approval, and submission, within 45 days of the close of these periods.

Please note that Education Code sections 42130 and 42131 require that interim reports be submitted to the Governing Board on the SACS forms, the format prescribed by the Superintendent of Public Instruction.

Districts should use the California Department of Education's SACS2014ALL (updated version) Software for the First Interim report. Instruction manuals for the First Interim reports are included in the "Calendars and Manuals" folder downloaded as part of the SACS software.

Items Required for First Interim Reports

- **Fund Data.** All districts are required to submit data on the General fund (01I), Restricted, Unrestricted, and Combined. In addition, any fund with a projected negative fund balance is required. You may choose to submit data on any other fund.
- **Supplemental Forms.** All districts must submit the following forms:
 - Interim Certifications (CI)
 - Average Daily Attendance (AI)
 - Criteria and Standards (01CSI)
- **Cashflow.** Provide a monthly cashflow estimate for 2014-15 using one of the following:
 - Form CASH in SACS software;
 - District-generated format; or

Board of Education

Mark C. Anderson Susan Hartley Sharon C. Jones Lyn Neylon Gregg Robinson

SERVICE AND LEADERSHIP



- SDCOE cashflow model as of 10/31/14 (will be provided to all districts by 11/21/14). If you are using the SDCOE provided cashflow, please update and **sign** in the signature box to signify that it is your cashflow.
- **A detailed list of assumptions** used in the current year budget.
- **Board Report.** Provide a copy of the agenda item and the board report.
- **Multi-year projection.** Districts must submit a General Fund multi-year projection for the current year, plus two subsequent years. Projections must separate out restricted and unrestricted General Fund and **include a detailed list of assumptions**. The base year for the multi-year projection should be the First Interim Projected Year Totals as approved by the governing board. A multi-year projection is also required for any fund projecting a negative ending balance.

Districts have three options for multi-year projections:

- MYPI and/or MYPIO forms in SACS software;
- District model; or
- SDCOE multi-year projection model (Available for Financial Reporting contracting districts only). The instructions for using the SDCOE multi-year projection are in Appendix H. Also included is a template of default assumptions that will be used unless otherwise instructed by the district.

Note: Whatever model the district chooses to use, you should also consider inputting the final data into the SACS Form MYPI because this will populate the MYP data into the Criteria and Standards. This will ensure consistency between the Criteria and Standards and the Multi-Year Projection.

The recommended assumptions for use in preparing the district's multi-year projection are in Appendix G.

- **LCFF Calculations.** All districts must submit a copy of the detailed LCFF calculations (FCMAT LCFF calculator, version 15.3b) used to prepare the First Interim report. Please note that the calculations you provide should match the revenues for property taxes and objects 8011/8012 on the Form 01.

If your district returns the LCFF Assumptions Sheet to SDCOE, we will provide your district's current year and projected ADA, and unduplicated counts into the latest FCMAT LCFF calculator to assist with the multi-year revenue projection. This document will be available to districts on BSUpload.

- **Budget Reduction Plan and Timeline.** *If our office requested a detailed plan for budget reductions for 2015-16 and a timeline for implementation in our letter approving your 2014-15 budget, please make sure this information is provided.*

Your Business Advisory Services Consultant may request additional information during the review of your submission.

➤ **Technical Review Checklist**

There is a Technical Review Checklist for each column in the interim report. As with other submissions, no fatal exceptions will be accepted and warnings will only be permissible if they are allowable under the California School Accounting Manual.

Charter Schools

Education Code Section 47604.33 requires charter schools to submit their First Interim reports to their sponsoring school districts by **December 15, 2014**. Sponsoring school districts are then required to forward the reports to the San Diego County Office of Education (SDCOE) by the same deadline. Please coordinate with your charter schools to ensure timely submission.

Charter schools are not required to use a particular format for First Interim reports but the existing interim forms in the SACS software are available for their use. Charter schools may also choose to do a multi-year projection. A certification page is not required.

Data Importing Requirements

All districts are required to import fund data into the SACS software for the First Interim report. Once the data has been imported, changes can be made to the Projected Year Totals data using the User Data Input Review screen. All other changes must be made in the district's financial system.

- **Import Data for Prior Periods.** If you have not already done so, please ensure that you have imported the final files for the 2014-15 Adopted Budget and the 2013-14 Unaudited Actuals into the SACS2014ALL software. It is important to ensure that the file you are using includes any changes made by SDCOE after you submitted your reports.
- **Online Districts.** Districts using the Financial Information System (FIS) or PeopleSoft (PS) can either download the fund data themselves or request a download from Financial Accounting and Reporting. The instructions for downloading data from FIS can be accessed at <http://www.sdcoe.net/business-services/financial-services/financial-reporting/Documents/Financial%20Reporting/FIS-J200-Interim.pdf>. Online districts have the following options for downloading data:
 - Column A – Adopted Budget – Districts must have their original adopted budget entered into the adopted budget column on FIS. For districts that

were required to readopt their budget by SDCOE, this column should reflect the readopted budget.

- Column B – Board Approved Operating Budget – FIS districts can choose from working budget or revised budget.
- Column C – Actuals to Date – This column will pull actual transactions as of October 31 for First Interim.
- Column D – Projected Year Totals – FIS districts can choose from working budget or revised budget and all districts can make changes in SACS using User Data Input Review.

- **Delete funds not being submitted.** Once the download is complete, you have the option to delete fund data not being reported by going to User Data Input Review and selecting Delete Fund Group. Please note that deleting funds may result in TRC exceptions for items that cross funds such as interfund transfers.

Procedures for Submitting Reports

After completing all necessary forms, send the SACS file to us via the BS Upload website at <https://bsupload.sdcoe.net/login.asp>. Instructions for using this site are available at <http://www.sdcoe.net/business-services/financial-services/financial-reporting/Documents/bs-upload-userguide.pdf>. Please do not send the file via email. In addition, send us hard copies of items not included in the data file and the original signed certification page.

All materials should be received by our office on or before **December 15, 2014**. ***The First Interim Report is not considered submitted until our office receives all required forms and documents.*** If you have questions regarding the First Interim report, please call Patricia Fogliano at (858) 292-3663, Joe Bandala at (858) 292-3713 or your Business Advisory Services Consultant.

LD: BW: SR

Assumptions for 2014-15 First Interim and Multi-Year Projection

Significant Changes since Budget Adoption

Summary of Material Changes

There are a few material changes LEAs should consider when revising their budgets for the First Interim report and multiyear projections.

- The State Board of Education is set to act on the permanent regulations and LCAP template at its November meeting. The proposed changes can be found in the LCAP Overview section of this document.
- Proposition 2 is on the ballot for the November 4 election. If passed, this proposition would strengthen the State's reserves and at the same time it would impose a cap on the reserves school districts could set aside for economic uncertainties under certain circumstances (see the Reserves section for details on the SB 858 reserve cap).
- On September 10, 2014 Governor Brown signed Assembly Bill 1522. Effective July 1, 2015, AB 1522 provides up to 24 hours or three days of paid sick leave for previously ineligible employees who work 30 or more days in a calendar year. For LEAs, employees previously not eligible for sick leave might include substitutes.
- On September 12, 2014, the California Department of Health Care Services (DHCS) announced that the Federal Centers for Medicare and Medicaid (CMS) agreed to end the current DHCS Reasonableness Test Criteria (RTC) comprehensive review process. More details on this change can be found in the Medi-Cal Administrative Activities (MAA) section.
- The federal sequestration cut was announced for FY 2015 (school year 2015-16) at 0.0554%, which is smaller than previous years. More details can be found in the Federal Funding / Sequestration section.
- Senate Bill 858 made changes to the Independent Study Program statutes. Some of the changes took effect in 2014-15 and the remaining changes will take effect in 2015-16. Reference the Independent Study section for more details on the changes.

Planning Factors for First Interim and MYPs

Key planning factors for LEAs to incorporate into the first interim report and MYP are listed below and based on the latest information available as of this writing (10/28/2014).

Planning Factor	Fiscal Year		
	2014-15	2015-16	2016-17
COLA (DOF)	0.85%	2.19%	2.14%
LCFF Gap Funding Percentage (DOF)	29.56%	20.68%	25.48%

STRS Employer Rates	8.88%	10.73%	12.58%
PERS Employer Rates (PERS Board / Actuary)	11.771%	12.6%	15.0%
Lottery - unrestricted per ADA*	\$128	\$128	\$128
Lottery - Prop 20 per ADA*	\$34	\$34	\$34
Mandated Cost (prior year) per ADA	\$67	\$0	\$0
Mandate Block Grant for Districts – K-8 per ADA	\$28	\$28	\$28
Mandate Block Grant for Districts – 9-12 per ADA	\$56	\$56	\$56
Mandate Block Grant for Charters – K-8 per ADA	\$14	\$14	\$14
Mandate Block Grant for Charters – 9-12 per ADA	\$42	\$42	\$42
State Preschool Daily Reimbursement Rate	\$22.28	\$22.28	\$22.28
General Child Care Daily Reimbursement Rate	\$36.10	\$36.10	\$36.10

* Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA counts will no longer be part of the lottery calculation for 2015-16 and beyond.

Additional guidance on budget and MYP planning can be found in the Guidance for Adopted Budgets and MYPs sections.

Key Guidance for First Interim

Situational Guidance and Multiyear Projections

The technical details of how to calculate LCFF entitlements are becoming routine with the benefit of a full year of implementation, the California Department of Education's (CDE) 2013-14 P2 certification, and continued refinements to the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator. Nonetheless, the fiscal operating environment for districts remain somewhat uncertain, and each district must address its own unique set of risk factors in determining budget priorities and creating multiyear projections.

Factors contributing to an unpredictable operating environment exist on both the revenue and expenditure sides of the budget. These factors may cause future revenue uncertainty:

- The precise level of LCFF gap funding provided in any given year is subject to economic conditions as well as political decisions by the Governor and the Legislature.
- The dependence of LCFF entitlements on shifting unduplicated eligible pupil counts as well as ADA, which adds a level of complexity to revenue forecasting that was not present under the revenue limit system.
- While most of the 2013 sequestration cuts to Federal revenues appear to have been restored for the current fiscal year, sequestration provisions remain in effect through 2023.
- The future of state funding for facilities is in limbo due to the absence of bond funding for the School Facilities Program.

Future expenditure uncertainty may arise from the following:

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

The uncertain operating environment reflected above is coupled with demands for ever greater transparency, local accountability under the LCAP, and with increased expectations from all sides due to the perception of the availability of more funding. While further LCFF revenue growth is projected in 2015-16 and 2016-17, the new funding will not be sufficient to meet all the competing demands for increased expenditures. Funding for most districts will remain below 2007-08 levels. Districts will need to prioritize new expenditures based on the LCAP while still maintaining fiscal flexibility and solvency.

The keys to protecting fiscal flexibility and solvency in an uncertain environment include:

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

Reserves and fiscal flexibility are necessary to protect the integrity of the educational program in an unpredictable operating environment. Achieving this level of flexibility will require districts to build trust among constituents through clear, ongoing, and transparent communications regarding the general uncertainty and the unique situational challenges facing the district.

Multiyear Projections

Recommendations for creating multiyear projections that will align with the LCAP include:

- Gathering and documenting the best information available about all the known factors that will impact future revenues and expenditures (see the Planning Factors section of this document for recommended assumptions).

- Making reasonable, supportable, and conservative assumptions about how these factors will impact future revenues and expenditures, which includes modeling varying assumptions and scenarios.
- Using the best tools available to model the impact of these assumptions on future ending fund balances and cash flows.
- Making sure expenditure plans are aligned with the educational mission of the district as delineated in the LCAP.
- Maintaining fiscal flexibility for possible unanticipated changes by:
 - Maintaining adequate reserves.
 - Building in room for contingencies in expenditure plans, including collective bargaining agreements if possible.
 - **Not** using one-time resources for ongoing commitments.
 - **Not** locking in ongoing spending commitments that the district can only afford in the future if projections play out exactly as predicted (or better).
- Clearly documenting, communicating and explaining assumptions to stakeholders including preparation to respond in a reasoned, transparent, and logically justified manner if assumptions are challenged.

Reserves

County offices continue to reinforce the need for reserves over the minimum reserve requirements. The experience of the past six years has clearly demonstrated these minimum levels are not sufficient to protect educational programs from severe disruption in an economic downturn. The typical 3% reserve minimum represents less than two weeks of payroll for many districts. Many LEAs have established reserve policies calling for higher than minimum reserves, recognizing their duty to maintain fiscal solvency. The adequacy of a reserve level should be assessed based on the LEA's own specific circumstances, and numerous models are available for consideration. Examples include:

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

There are many benefits to having higher than minimum reserves including:

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

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

This is not an exhaustive list. Of all the reasons for carrying higher than minimum reserves, protecting against state revenue volatility is one of the most compelling. This is especially true during LCFF implementation because gap percentage funding is correlated with Prop. 98 growth. By providing a buffer from volatile state revenues, maintaining higher than minimum reserves creates stability to maintain instructional services and programs.

SB 858 Public Hearing Requirements for Reserves in Excess of Minimum Reserves

Beginning 2015-16 adopted budgets, SB 858 amended Education Code Section 42127 to require that a district's public hearing for budget adoption include the following for review and discussion:

- The minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget.
- The combined assigned and unassigned ending fund balances that are in excess of the minimum recommended reserve for economic uncertainties for each fiscal year identified in the budget, pursuant to Education Code Section 33128(a). The fund balances included are Fund 01, General Fund, and Fund 17, Special Reserve Fund for Other Than Capital Outlay Projects.
- A statement of reasons that substantiates the need for an assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties for each fiscal year.

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

Proposition 2 Passage Triggers Cap on District Reserves

Voters approved Proposition 2 on November 4, 2014. It will create a Public School System Stabilization Account (PSSSA / Prop. 98 Rainy Day Reserve). However contributions to the PSSSA reserve are unlikely to happen for several years, and are likely to be infrequent. For a contribution to the PSSSA reserve to occur, all of the following must be true:

1. All Prop. 98 maintenance factor amounts outstanding as of 2013-14 (\$6.6 billion) must have been paid to schools.
2. Capital gains taxes must be greater than 8% of state general fund revenue (capital gains taxes have exceeded 8% seven times in the past 16 years).
3. Prop. 98 must be calculated using Test 1 (since the passage of Prop. 98 in 1988, Test 1 has been used in 1988-89, 2011-12, and 2012-13).
4. Prop. 98 must not be suspended (Prop. 98 has been suspended twice: 2004-05 and 2010-11).

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

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

County Superintendents May Exempt Districts from Reserve Cap

The county superintendent of schools may waive the prohibition, pursuant to specified conditions, for up to two consecutive fiscal years within a three-year period if the school district provides documentation indicating that extraordinary fiscal circumstances substantiate the need for the additional reserve balances. Documentation indicating extraordinary fiscal circumstances may include, but is not limited to, multiyear infrastructure or technology projects. As a condition of receiving an exception, a school district shall do all of the following:

1. Provide a statement that substantiates the need for an assigned and unassigned ending fund balance in excess of the minimum recommended reserve for economic uncertainties.
2. Identify the funding amounts in the budget adopted by the school district that are associated with the extraordinary fiscal circumstances.
3. Provide documentation that no other fiscal resources are available to fund the extraordinary fiscal circumstances.

A flow chart illustrating the SB 858 reserve requirements is attached in Appendix E.

The cap on reserves will become operative on December 15, 2014.

Negotiations

Because of the uncertain fiscal operating environment (see Situational Guidance above), districts need to exercise caution and maintain flexibility through contract contingency language that protects the district from cost increases and/or revenue shortfalls beyond their control. Building relationships with employee groups based on earned trust, mutual respect, and a shared commitment to the education of students is critical.

The varying distribution of gap funding under the LCFF implementation period may complicate bargaining because districts may have widely divergent levels of funding. Changes to PERS and STRS contributions for new members, increased contribution rates for both systems, and evolving definitions of creditable compensation add further complexity, as does the ongoing implementation of the Affordable Care Act.

Maintaining competitive compensation structures going forward may require creative solutions, whether it is redefining comparable employers, using technology to drive operational efficiencies, re-examining staffing models, altering the balance between salaries and benefits, etc.

Districts will need to exercise caution in proposed language for negotiated bonus payments to avoid penalty and interest charges on retroactive payments. Examples of contract language, Earned Service Period and possible interest charges are attached as Appendix D.

Proposition 98 / Revenues

Fiscal Year 2013-14	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non-Prop. 98 Budget	Ending Balance
Jan. 2013	\$98.5	\$56.2	\$15.4	\$40.9	\$56.8	\$1.6
May	97.2	55.3	16.0	39.3	57.0	1.7
Adopted	97.1	55.3	16.3	39.0	57.2	1.7
Jan. 2014	100.1	56.8	15.9	40.9	57.6	3.9
May 2014	102.2	58.3	15.6	42.7	58.0	3.9
Adopted	102.2	58.3	15.6	42.7	58.0	3.9

(all numbers in billions)

Fiscal Year 2014-15	Projected Statewide Revenue	Prop. 98 Calculation	Property Tax Portion of Prop. 98	State Budget Portion of Prop. 98	Non-Prop. 98 Budget	Ending Balance
Jan. 2014	\$106.1	\$61.6	\$16.5	\$45.1	\$61.7	\$3.2
May 2014	107.0	60.9	16.4	44.5	63.3	3.1
Adopted	107.1	60.9	16.4	44.5	63.5	3.0

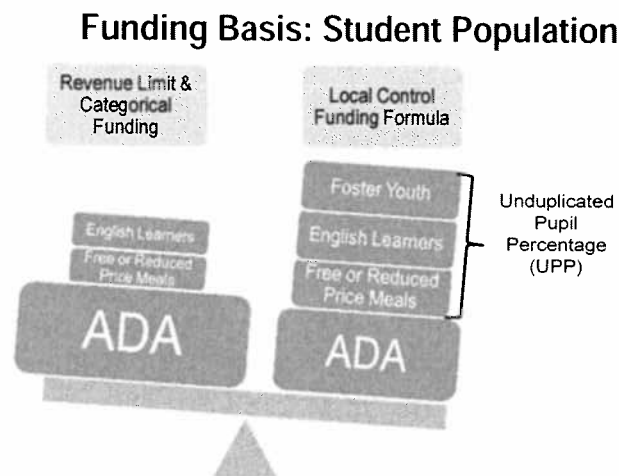
(all numbers in billions)

The 2014-15 Adopted State Budget projected General Fund revenues to be \$1 billion higher than the January forecast, but consistent with May Revision estimates. Year over year revenue growth for the state's General Fund is projected at \$4.9 billion with a resultant Proposition 98 increase of \$2.6 billion. The next revenue update will occur with the Governor's January budget proposal.

Local Control Funding Formula

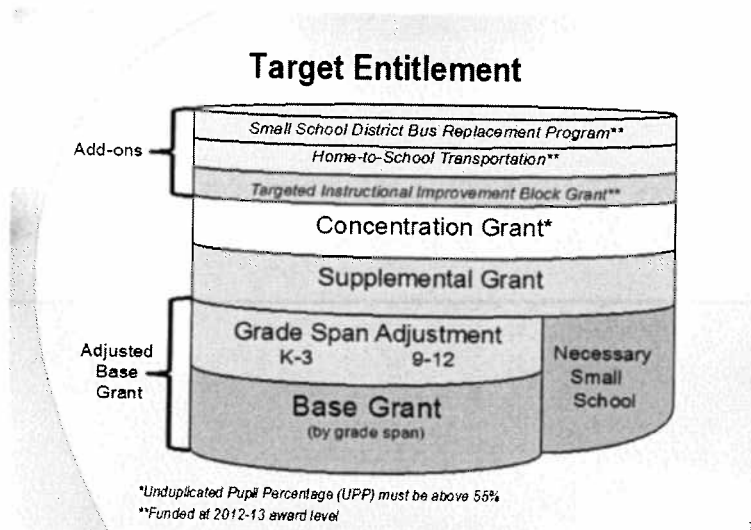
LCFF Calculations – Target, Base Grants, GSAs, Gap

The funding basis with LCFF shifts from a primarily ADA driven model to one that places emphasis on the student population /demographics as well as ADA. Full implementation of LCFF is anticipated in 2020-21.



Target

The Target Entitlement represents what an LEA will receive at full implementation. It is calculated annually based on student population (ADA, enrollment, unduplicated pupil percentage [UPP]; foster youth, socioeconomically disadvantaged, English learners). As shown below, it contains multiple funding allocations. It is a component of the transition calculation (used to calculate gap) and an ongoing calculation.



Base Grants/Grade Span Adjustments (GSA) for 2014-15

The following amounts should be used for target base grants and grade span adjustments for 2014-15, which include the estimated COLA:

Grade Level	Target Base Grant	Target GSA
Grades TK-3	\$7,012	\$729
Grades 4-6	\$7,116	
Grades 7-8	\$7,328	
Grades 9-12	\$8,491	\$221

K-3 GSA

The base grant for the K-3 grade span increases by 10.4% for maintaining class size ratios at 24:1, or a locally bargained alternative ratio, at full implementation of the LCFF. The active enrollment count shall be made on the last teaching day of each school month that ends prior to April 15 of the school year for each school site.

During implementation of the LCFF and as a condition of apportionment for this add-on, districts are required to either:

1. Have a class size ratio of 24:1 or less at each school site in 2013-14 and maintain that ratio in the future,
2. Collectively bargain an alternative class size ratio for this grade span, or
3. Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF.

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

Adequate progress can be demonstrated by:

- Having an average class size per school site that does not exceed 24,
- Having an alternative average class enrollment for each school site pursuant to the district's collective bargaining agreement, or
- Making adequate progress toward the 24:1 target by reducing class sizes by the gap funding rate.

To calculate the adequate progress toward reducing class sizes to 24:1 for 2014-15:

1. Start with each school site's 2013-14 maximum class enrollments for grades K-3 as the prior year target for 2014-15. The 2012-13 actual class size average per school site is used to calculate the 2013-14 maximum. Round to the nearest whole or half integer.
2. Subtract the target average class enrollment of 24 from No. 1, the average class enrollment by school site for grades K-3 in 2013-14, to determine the difference. Round to the nearest whole or half integer.
3. Multiply the difference calculated in No. 2 by the gap funding rate. Round to the nearest whole or half integer.
4. Subtract No. 3 from the 2013-14 average class enrollment by school site for grades K-3. Round to the nearest whole or half integer.

For example, if the maximum class enrollment was calculated to be 30:1 for grades K-3 in 2013-14, the 2014-15 class size adjustment would be calculated as follows:

1. 2013-14 maximum average class enrollment (30) minus target class size (24) = 6.
2. Adjustment that must be made to 2014-15 class sizes to receive funding $6 \times 29.56\% = 1.77$. Round to 2 (nearest whole or half integer).
3. Class size ratio necessary to receive funding in 2014-15 = $30 - 2 = 28$ (rounded).

Class sizes for grades K-3, as established by this section, are not subject to waiver by the State Board of Education pursuant to Section 33050 or by the Superintendent of Public Instruction.

Calculating the Transition Entitlement

The elements below comprise transition funding:

Floor
+ Gap
+ Economic Recovery Target (ERT)
+ Minimum State Aid (MSA)
= Transition Funding

Floor. Annual starting point for transition funding. Recalculated annually, based on current

year funded ADA, 2012-13 deficit funding rates, 2013-13 categorical funding and prior year gap funding. The floor calculation ceases once an LEA is funded at Target.

Gap: Difference between the Floor and the Target, multiplied by the gap funding factor set with the annual State budget.

Gap Funding

On July 3, 2014, the Department of Finance (DOF) released the following estimated gap factors and COLA percentages for 2013-14 through 2016-17:

	Estimate 2013-14	Actual 2013-14	Estimate 2014-15	Estimate 2015-16	Estimate 2016-17
LCFF Gap Funding Percentage	11.78%	12.00%	29.56%	20.68%	25.48%
Annual COLA	1.57%	1.57%	0.85%	2.19%	2.14%

A few key points about gap funding factors:

- Gap factors cannot be added together for a total percentage of LCFF gap that has been funded. Gap funding factors are based on each LEA's annual LCFF target (after adjusted to reflect revised enrollment, demographics, and COLAs). The percentage of gap that is funded must be calculated as a percentage of the specific year's revised and remaining LCFF gap.
- The gap funding factors listed above are *estimates* prepared by the DOF. For 2013-14, the DOF estimate was 11.78%. On June 25, 2014 at the P-2 certification, the California Department of Education (CDE) certified the 2013-14 gap funding percentage at 12.0017%. LEAs should recognize there may be changes from estimated to certified gap funding factors. Gap factors are adjusted based on the actual P2 certification and the percentage is locked upon the actual P2 calculation.
- The gap funding factors are also dependent on the current year state budget appropriation for LCFF implementation and future year projections of such. The current projections of state level gap funding that determine the percentages are: \$4.722 billion in 2014-15, \$2.583 billion in 2015-16, and \$2.837 billion in 2016-17.

Economic Recovery Target

Economic Recovery Target (ERT) refers to the additional funding for those LEAs that would have received more funding under revenue limit and various categorical programs, based on certain assumptions. The target was calculated one-time in 2013-14 and will be funded over eight years, with 1/8 additional each year. Certification was completed by the CDE at P2 2013-14, and released in June 2014. ERT is a component of both the transition calculation and the permanent add-on to Target, once reached.

Supplemental and Concentration Grants

Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by LEAs' unduplicated count of pupils who are

eligible for free and reduced price meals, or who are classified as English Learners, or as Foster Youth.

The Superintendent of Public Instruction will annually compute the percentage of unduplicated count using the criteria above, utilizing data reported through the California Longitudinal Pupil Achievement Data System (CALPADS). A pupil who is identified in more than one category will only be counted once in determining the unduplicated pupil count. This data is subject to annual review and validation by the county office of education and is subject to audit under the state audit guidelines.

In this section, the term "adjusted grade span base grant" refers to the base grant plus the grade span adjustment where applicable. The supplemental grant is equal to 20% of the adjusted grade span base grant multiplied by the unduplicated pupil percentage. If the LEA's unduplicated pupil count percentage exceeds 55% then the district or charter school will receive a concentration grant. The concentration grant is equal to the district's unduplicated pupil count percentage in excess of 55% multiplied by 50% of the adjusted grade span base. For example, an LEA with a 60% unduplicated percentage would have a concentration grant in the target equal to 5% multiplied by 50%, multiplied by the adjusted base grant, multiplied by the LEA's ADA for each grade span.

For a charter school physically located in one school district, the charter school's percentage of unduplicated pupils used to calculate the concentration grant cannot exceed the percentage of unduplicated pupils of the school district in which the charter is located. If the charter school is physically located in more than one school district, the charter's percentage of unduplicated pupils cannot exceed that of the school district with the highest percentage of unduplicated pupils. Beginning in 2014-15, the authorizing school district will automatically be included as a district of physical location.

Minimum State Aid (Hold Harmless)

Minimum State Aid (MSA) is the level of funding to ensure LEAs receive at least the same amount in state aid as received in 2012-13, adjusted for changes in ADA and property taxes. MSA applies primarily in two instances: Basic aid districts because categorical funding was not previously offset by local property taxes, and Necessary Small School districts because of loss of eligibility under new rules.

Cost of Living Adjustments

During the transition to full LCFF implementation, COLA is not the key determinant of increases in funding. The difference between a district's starting point, its LCFF target (gap) and the state's LCFF gap percentage funding are the drivers of funding for all districts until full implementation.

Under the LCFF, the COLA is applied to the entitlement targets. The FCMAT LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools.

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

2.19%, and 2016-17 as 2.14%.

LCFF Calculator

The LCFF Calculator is designed to do the heavy lifting of calculating the LCFF and is intended for use by LEAs for LCFF revenue projections. The LCFF Calculator development team includes representatives from the California Department of Education (CDE), the Department of Finance (DOF), and the State Board of Education to ensure the calculator accurately reflects current legislation.

The most recent version of the LCFF Calculator is *planned to be released soon and will be posted to the FCMAT website at www.fcmat.org*. Version 15.3 of the calculator incorporates the following changes:

- Adds a section to the Enrollment and Unduplicated Pupil Percentage for COE students for school districts.
- Updates for changes in California Education Code.
- Updates to mirror CDE display of information.
- Corrects formula errors.
- Updates for CDE certifications.
 - Revises the 2014-15 Unduplicated Pupil Percentage formula for the revised Education Code (if 2014-15 is greater than 2013-14, then it isn't averaged and 2014-15 will be used).
 - Adjusts the district class size to allow use of the May Revision estimated gap or most current gap estimate in calculating required progress toward 24:1 student-to-teacher ratio.
 - Terminology to match CDE vernacular used in the exhibits, such as MSA and additional SA.
 - Separates home-to-school transportation and the small school district bus replacement program.
 - Fixes calculation of Necessary Small School revenue tables in projected years.
 - Corrects in-lieu of property tax for basic aid calculations.
 - Corrects basic aid fair share calculation.
 - Removes calculation of Economic Recovery Target (ERT) and instead pulls the CDE certified amount for eligible LEAs.
 - Updates categorical information, including adjustment for the deferred maintenance extreme hardship.

- For new charter schools starting in 2014-15, will pull certified district of physical residence information automatically, like new charter schools starting in 2013-14 did previously (based on 2013-14 certified school district information).
- Adds three more local use tabs for a total of five.
- Updates graphs referring only to a single fiscal year from 2013-14 to 2014-15.

The LCFF Calculator is designed to calculate LCFF revenue projections for 2014-15, 2015-16 and 2016-17 and to accommodate all types of districts, including basic aid districts, necessary small schools, and charter schools. It provides input fields to incorporate year-to-year changes in COLA, ADA, property taxes, unduplicated counts and gap funding. Additional features include K-3 Grade Span Adjustment, ERT payments and graphical depictions of multiyear funding. The calculator also incorporates the minimum state aid calculations of the LCFF.

Targeted Instructional Improvement Grant; Home-to-School Transportation

The Targeted Instructional Improvement Grant (TIIG) and Home-to-School Transportation, including small school district transportation, are permanent add-ons to LCFF target entitlements.

The two programs have been repealed although the funds are made available to the school districts, county offices of education and charter schools that previously received this funding. The funds will be treated as a permanent add-on under the LCFF.

The use of the funds was intended to be flexible for any educational purpose. However, the budget contains transportation maintenance of effort language to continue expending at the same level as received in revenue for this purpose in 2012-13 [see Education Code 2575(k)(1) and Education Code 42238.03(a)(6)(B)]. This requirement is ongoing for transportation. There is a separate MOE requirement related to transportation JPAs, for the 2013-14 and 2014-15 fiscal years only. A school district or county office shall not redirect home to school funding for another purpose unless otherwise authorized in law or pursuant to an agreement between the home-to-school transportation joint powers agency and the contracting school district. Transportation JPAs will no longer receive transportation funding from the state after 2014-15. School districts and county offices of education should review district and local priorities in assessing the use of these funds. No COLA will be added to these funds in the future.

LCAP (Local Control Accountability Plan) ***Proposed LCAP Changes***

Permanent Expenditure Regulations and LCAP Template

The SBE is set to act on the permanent regulations and LCAP template at its November meeting. The most recently proposed changes to the expenditure regulations and LCAP template were approved by the Board in September. September 22 marked the end of the 15-day public comment period for those changes. The changes outlined below highlight these approved regulations and LCAP template. It is anticipated that the SBE will adopt these changes.

Key changes proposed to the state's priorities are (bolded):

- Implementation of State Standards: implementation of academic content and performance standards and **English language development standards** adopted by the state board for all pupils, including English learners. (Priority 2)
- Parental involvement: efforts to seek parent input in decision making at the **district and each school site**, promotion of parent participation for programs for unduplicated pupils and special need subgroups. (Priority 3)

Key changes proposed for the LCFF expenditure regulations are:

1. Clarification of the definition of **“consult with pupils”**: clarifies that such consultation means a process to enable pupils, including unduplicated pupils and other numerically significant pupil subgroups, to review and comment on the development of the LCAP.

This process may include surveys of pupils, forums with pupils, pupil advisory committees, or meetings with pupil government bodies or other groups representing pupils.
2. Inclusion of a definition of **“English learner parent advisory committee.”**
3. Inclusion of a definition of **“parents.”**
4. Inclusion of a definition of **“parent advisory committee.”**
5. Under Section 15496, the addition of the terms **“principally”** and **“are effective in”** have been added with respect to the use of supplemental and concentration funds. The regulations as proposed would require LEAs to describe in the LCAP how districtwide and schoolwide services are “principally” directed toward, and “are effective in” meeting the district’s goals for its unduplicated pupils in state priority areas. “Principally” directed toward is locally defined.
6. A requirement is added for school districts with unduplicated pupils of less than 55% of a district’s enrollment or a school’s enrollment of less than 40% who use funds on a districtwide and school wide basis. In addition to describing how the use of these funds are the most effective use of the funds, the proposed regulations add a requirement to provide **the basis for this determination, including, but not limited to, any alternatives considered and any supporting research, experience, or educational theory.**
7. An expanded requirement for county offices in approving district LCAPs under Education Code Section 52070(d)(3): **The county superintendent of schools shall include review of any descriptions of districtwide or school wide services provided pursuant to regulations 15496(b)(1) through (b)(4) when determining whether the school district has fully demonstrated that it will increase or improve services for unduplicated pupils pursuant to Section 15496(a).**

Key changes to the proposed LCAP template are:

- Instructions are revised to clarify the tables and assist LEAs in completion of the template.
- Section 1: Stakeholder Engagement
 - An Annual Update box is added
- Section 2: Goals, Actions, Expenditures, and Progress Indicators
 - Goal Table of the Local Control and Accountability Plan and Annual Update Template (5 CCR, Section 15497.5) is redesigned to further clarify identification of goals, actions and expected measurable outcomes for all pupils, and for pupil subgroups. In addition, the redesign more clearly identifies the state priority or priorities to which a goal and related actions and services are connected.
 - **Scope of Service** is added that identifies the school sites or grade spans covered, including “all” for all schools or grade levels.
 - **Pupils to be served within identified scope of service** is added that identifies the pupils to be served within the identified scope of service, including “all” for all pupils.
- The Annual Update section of the template includes expected progress for each stated goal and outcome in the school year that is coming to a close; a review of actions and services provided, and describes any changes made in the LCAP for the next three years that are based on this review.
 - Reports the current year’s progress on outcomes and compares planned Actions/Services to Actual Actions/Services.
 - Reports an estimate of the year’s Actual Annual Expenditures.
- Section 3: Use of Supplemental and Concentration Grant funds and Proportionality
 - Section 3A (previously Section 3C) includes a box to enter the dollar amount associated with the increase in funds according to Step 5 of the regulations (5 CCR, Section 15496).
 - Section 3B (previously Section 3D) includes a box to enter the percentage associated with the proportionate percentage increase as calculated in Step 7 (5 CCR, Section 15496).

The CCSESA LCAP Approval Manual will be revised to reflect changes adopted by the SBE and will be released in the coming months.

The proposed revisions to the LCAP template are redesigns in response to public comment and in response to questions from the field as practitioners developed the 2014-15 LCAP.

The proposed permanent regulations and LCAP template can be found in on the State Board of Education website at <http://www.cde.ca.gov/be/>.

CALPADS

Fall 1 Submission

The Fall 1 submission period opened October 1 with a certification deadline of December 12, 2014. A certification and amendment calendar is posted on the CDE web page:

<http://www.cde.ca.gov/ds/dc/es/subcal.asp>

Major changes effective with the fall submission are highlighted on the CALPADS Flash #92 to include:

- The requirement for LEAs to exit all enrollments from 2013-14 and submit new enrollments for 2014-15. This requirement is intended to reduce the number of concurrent enrollment conflicts and is identified by a fatal certification error (CERT112).
- The primary language component was removed from the Multiple Identifier (MID) detection process.
- Only changes to student's English Language Acquisition Status (ELAS) must be submitted as this ELAS data is now reported in the Student English Language Acquisition (SELA) file.

To certify Fall 1 data, local educational agencies (LEAs) and independently reporting charters (IRCs) must have zero fatal errors and an anomaly rate of less than 2%. Those certifying by December 12, 2014 will receive a preview of their Unduplicated Pupil Percentage (UPP), which will assist them in determining the need to make corrections prior to the close of the Fall 1 amendment window on February 13, 2015.

New Functionality

CALPADS' new functionality will identify foster students enrolled in LEAs based on a statewide match and will provide information such as the student's social worker and educational representative. In 2015, LEAs will be able to "look up" a student who they believe to be a foster youth but was not identified in the statewide match process.

In addition, CALPADS will eventually prevent LEAs from submitting data for closed or temporarily closed schools. In the meantime, steps are required to ensure these data are not certified.

Special Circumstances and the LCFF

Adult Education

Adult education funds continue to be folded into the LCFF and are intended to be flexible for any educational purpose. The enacted 2013-14 budget added provisions for adult education to maintain expenditures for two years. For the 2013-14 and 2014-15 fiscal years only, the district or county office of education is required to expend no less for the adult education program than the amount spent in the 2012-13 fiscal year. MOE compliance will be audited for the 2014-15 fiscal year. See the Audit Requirements section for details.

The 2013-14 budget also required the Chancellor of the Community Colleges and the state Department of Education to jointly provide two-year planning and implementation grants to

regional consortia and community college districts to develop regional plans to better serve the education of adults. For more information on the implementation of the planning grants and consortia see <http://ab86.cccco.edu/Home.aspx>.

The January Governor's Budget proposal is expected to address adult education for 2015-16.

Basic Aid

Under the LCFF, the determination of a basic aid district is made exclusive of funds received through the Education Protection Account (EPA) and further excludes revenues received through the LCFF hold harmless calculation, including previously received categorical funds. A basic aid district is defined as a district that does not receive state aid to fund the floor entitlement for transition to the LCFF or any portion of the LCFF at full implementation.

Basic aid districts will receive minimum state aid (MSA) funding (hold harmless) of no less than the amount received in 2012-13. The MSA amount will be calculated based on the categorical allocation net of 8.92% fair share reduction. However, the fair share reduction is limited by the district's property taxes (excluding the one-time redevelopment agency revenue) in excess of the 2012-13 revenue limit and by the total of all categoricals enumerated by the LCFF. Basic aid districts are subject to the LCAP and Supplemental and Concentration Grant regulations under LCFF.

Miscellaneous Basic Aid Revenues

- Minimum guarantee of \$120 per ADA (remains unchanged).
- EPA \$200 per ADA ongoing funding is dependent on basic aid status, until EPA's temporary taxes expire and is in addition to the \$120 basic aid guarantee.
- District of Choice credit is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants). Education Code Section 48310 becomes inoperative on July 1, 2016.
- Charter School Basic Aid Supplement is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants).
- Court-ordered is at 70% of district of residence LCFF base grants transitional or funded amount until full implementation (excluding supplemental and concentration grants). These students will be included in the receiving district's unduplicated pupil count. Districts that are in basic aid status should report these students as court-ordered to receive the 70% of the funding. Once a district transitions to LCFF funding, these students should be reported as district students.

EPA and Basic Aid

Consistent with the current provisions of the EPA, all districts are guaranteed a minimum of \$200 per ADA beginning in 2012-13 and each year thereafter through 2018-19. For state-funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state

aid, they receive this minimum EPA funding of \$200 per ADA as additional revenue.

Through the implementation of the LCFF, basic aid districts that lose their basic aid status may receive a proportionate offset to the \$200 per ADA minimum in EPA funding as state aid revenues grow. The LCFF Calculator includes this offset calculation. During the period when a basic aid district transitions from basic aid to state funded, however, the additional EPA minimum revenue should not be budgeted until this calculation is fully vetted with the CDE.

Cash and Reserves for Basic Aid Districts

Basic aid districts should carry higher than minimum reserves. Dependence on property taxes means dependence on assessed property values. Greater than minimum reserves provide a buffer should assessed values fall short of projections.

Those districts that are basic aid under transitional LCFF funding may convert to State aid funded as gap funding is provided or at full LCFF implementation. Districts are advised to be cautious in planning for this possibility. Cash flow will be significantly affected for districts transitioning out of basic aid status. This could mean a district will be treated as a basic aid district by the CDE and an LCFF district by its county controller. All basic aid districts are advised to work closely with their county offices of education in projecting their current and future basic aid status.

Charter Schools

LCFF for charters is largely identical to district funding, except in certain circumstances charter funding will be constrained by factors related to the district in which the charter is physically located. LCAP requirements for charter schools differ from the requirements specified for school districts.

Funding

Similar to school districts, charters will receive a base rate for each of the four grade spans, and add-on funding for the K-3 GSA for class size reduction (10.4%) and 9-12 GSA for Career Technical Education (2.6%). However, charter schools are not subject to the 24:1 K-3 class size requirement as a condition of apportionment.

Charters will also receive supplemental and concentration grants based on their unduplicated pupil counts (see Supplemental and Concentration Grants section and CALPADS section for more information), but a charter school's concentration grant percentage will be limited to the percentage associated with the school district where the charter school physically resides. If the charter school is physically located in more than one school district, then the charter's percentage cannot exceed that of the school district with the highest percentage.

Newly operational charter schools with no prior year funding will use the lesser of the charter school's LCFF target entitlement per ADA, or the prior year per ADA funding rate of the district in which the charter school resides to calculate the charter school's LCFF floor. If physically located in more than one district, the district with the higher prior year per-ADA funding rate is used. Beginning in 2014-15, the authorizing school district will automatically be included as a district of physical location. Other aspects of charter school funding remain unchanged, including in-lieu property tax transfers, and the use of current year ADA, even in the case of declining enrollment. An exception is that beginning in 2014-15, any amount a charter may

receive above its transition entitlement will reduce state aid.

Charter school requirements on the use of targeted funds are contained in regulation Section 15496(b)(5). Charter schools tend to operate at the school level, and therefore, the requirements for charters to use weighted funds are specific to the school level.

LCAP for Charter Schools

Charter schools are required to develop an LCAP focusing on the eight key state priority areas that apply for the grade levels served at the charter, or the nature of the program operated. The charter school must also consult with its school community in developing and annually revising its LCAP.

The inclusion and description of goals for state priorities in the LCAP may be modified to meet the grade levels served and the nature of the programs provided, including modifications to reflect only the statutory requirements explicitly applicable to charter schools in the Education Code.

The LCAP must be reviewed and revised annually by the charter's governing body and submitted to its authorizer.

COE Revenue Transfers

Traditionally, revenue limit funds for students in county-operated special day classes and community schools had been transferred to COEs based on the revenue limit of the student's district of residence. However, under the LCFF, these funds instead flow to the student's district of residence, requiring a manual transfer to the COE at the local level. A COE receives funding directly from the state for students meeting any of these provisions in Education Code Section 2575:

- i) Probation-referred pursuant to Sections 300, 601, 602, and 654 of the Welfare and Institutions Code.
- ii) On probation or parole and not in attendance in a school.
- iii) Expelled for any of the reasons specified in subdivision (a) or (c) of Section 48915.

If a COE enrolls a student not funded pursuant to the above, any attendance generated by that student is credited to the school district of residence and the associated LCFF state aid will be apportioned to the district of residence.

The LCFF provides that if a district enrolls its students in a COE program, the district will need to work with the COE to transfer the associated LCFF revenue to the COE or work out an alternative agreement for those students. Most of the affected students in San Diego are enrolled in one of the county office special education programs. The SELPAs have in place MOUs determining the formula for revenue transfer. In some instances these transfers may involve students attending COE programs in another county such as Orange County. The CDE is finalizing a process to provide for an optional transfer at the state level, should both the district and the COE agree to the transfer and on the amount to be transferred. It is expected this option will be incorporated into the 2014-15 apportionment software release. We will continue dialogue on how these transfers occur going forward.

For the 2014-15 advance apportionment, which is based on the prior year P2 certification under LCFF, the funding for pupils served by COEs in special education and other programs is attributed to the districts. This impacts various programs operated by the COE: special day class, opportunity and community "A" & "B" students, etc.

Independent Study

Senate Bill 858, Chapter 32/2014 made changes to California's Independent Study (IS) Program statutes. Some of the changes took effect on the date the bill was signed, and some will take effect beginning with the 2015-16 school year.

Reduced Administrative Requirements

New legislation allows local governing boards to approve entire IS courses (rather than individual assignments) in the 2015-16 school year, as equivalent to a given amount of instructional time. The local governing board is required to certify annually that these courses are of the same quality and rigor as classroom-based courses and meet relevant state and local academic standards. This eliminates the requirement to sign and date each individual assignment. Students enrolled in these courses need to demonstrate "satisfactory academic progress" as determined bi-monthly by an appropriately credentialed teacher. Beginning in 2014-15, IS programs are allowed to store certain student records electronically and to extend written learning contracts across the entire school year rather than a single semester.

Modified IS Student-Teacher Ratio Requirements

The state historically required the student-teacher ratio in a school district's IS program to be no greater than the districtwide average (excluding independent study) student-teacher ratio. Beginning 2014-15, legislation requires separate calculations by grade span – K-3, 4-6, 7-8, and 9-12 (not including the average of special education classes or necessary small schools). The trailer legislation allows the ratio requirement to be waived if an alternative ratio is negotiated as part of a local collective bargaining agreement. If existing bargaining language establishes alternative ratios, a memorandum of understanding (MOU) should indicate the ratio that was previously bargained.

In a charter school, the applicable pupils-to-certificated-employee grade span ratios may be calculated by using a fixed pupils-to-certificated-employee ratio of 25-to-1, or the charter may use the ratio for the largest unified district in the county in which the charter operates. All charter school pupils, regardless of age and including special education classes, shall be included in the applicable pupil-to-certificated-employee grade span ratio calculations.

No student can be required to enter into an IS agreement, and the student cannot be excluded from an IS agreement for lack of ability to provide the equipment or materials.

Districts and charter schools are encouraged to review and modify IS policies to comply with the new requirements. SB 858 can be found at

http://leginfo.legislature.ca.gov/faces/billNavClient.xhtml?bill_id=201320140SB858&search_key words.

Necessary Small Schools

The 2013-14 Adopted Budget and subsequent cleanup in SB 97 included several changes with

regard to Necessary Small Schools (NSS):

- All necessary small schools must meet distance eligibility requirements.
 - Includes unified districts with a single high school.
 - Includes elementary districts with a single school.
- The definition of the nearest other public elementary or high school, for NSS eligibility based on distance, is amended to include charter schools.
- The review of the determinative factors to maintain necessary small high school status is required every two years (prior law was every five years).
- The allowance for NSS replaces solely the base and grade-span components of the LCFF Target entitlement.
 - NSS ADA is included in the calculation of supplemental grants and, where applicable, concentration grants.

The consequence of losing eligibility for the NSS funding model is that the LCFF floor is funded on a per-ADA basis. Districts are held harmless from any resultant loss in funding, with minimum state aid for the difference between floor funding and the NSS allowance for 2012-13 certified in February 2014.

Districts may request an exception to the distance requirements from the state Superintendent of Public Instruction. Previously, the county superintendent of schools had the authority to grant these exceptions.

The LCFF transition entitlement uses 2012-13 deficit NSS band allowance amounts in lieu of per ADA funding for qualifying schools. The band allowance is adjusted annually for changes in ADA and/or the number of full-time teachers. Districts may continue to use the better of per ADA funding or the NSS allowance. The Necessary Small Schools tab on the LCFF calculator can be used to assist with this determination.

Districts are encouraged to work closely with their COE and to use the LCFF Calculator to project NSS funding for the current and subsequent two fiscal years.

Regional Occupational Programs / Career Technical Education

The ROC/P funding was rolled into the LCFF base for districts and county offices that received the funding directly from the state. However, there is a maintenance of effort requirement for the 2013-14 and 2014-15 fiscal years that requires the same total expenditures as 2012-13.

County offices of education and participating school districts can satisfy the MOE requirement if they collectively maintain ROC/P spending countywide, including expenditures of school districts within the county. MOE compliance will be audited for the 2014-15 fiscal year. See the Audit Guide section for details.

SB 97 (Statutes of 2013) clarified the separate MOE requirements related to ROC/P JPAs. Even though the 2.6% grade span adjustment is unrestricted, the intent of the funding is to allow districts to provide for CTE in a manner consistent with the LCFF's focus on flexibility and local control. A CTE component is required in the local control and accountability plans. SB 97 clarified LCAPs should include goals related to the percentage of pupils that complete "career

technical education sequences or programs of study that align with state board-approved career technical educational standards and frameworks.”

Another round of \$250 million was allocated for one-time funding in Career Technical Education Pathway Grants in 2014-15 to be competitively awarded for work-based learning programs. CDE will post information regarding applying for these funds within the next few months. Federal CTE funds, including Carl Perkins funding, are not part of the LCFF and continue to be subject to all existing compliance and reporting requirements.

Cash Management

The 2014-15 adopted state budget repays nearly \$4.7 billion to Proposition 98 General Fund for K-12 revenues that had been deferred from one year to the next during the Great Recession, leaving an outstanding balance of \$897.184 million in K-12 deferrals. Further, the budget includes a trigger mechanism that will appropriate any additional funding resources attributable to the 2013-14 and 2014-15 fiscal years subsequent to the enactment of the budget for the purpose of retiring this remaining deferral balance.

Pursuant to Education Code Section 14041.6(h), \$897,184,000 is to be deferred from June 2015 principal apportionment warrants to July 2015.

Cross Fiscal Year Principal Apportionment Deferrals

Actual K-12 principal apportionment cross fiscal year deferrals have declined by \$4.67 billion in 2014-15.

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

For the 2014-15 fiscal year, the State Controller's Office has posted estimated payment dates for K-12 principal apportionments, lottery apportionments, and Education Protection Account (Proposition 30) apportionments through December 2014. Those dates are listed in the following table:

	July 2014	Aug. 2014	Sept. 2014	Oct. 2014	Nov. 2014	Dec. 2014
K-12 Principal Apportionment	7/29/14	8/27/14	9/26/14	10/29/14	11/24/14	12/29/14
K-12 Education Protection Account (EPA)			9/24/14			12/23/14
K-12 Lottery			9/30/14			12/30/14

Education Protection Account

The Education Protection Account (EPA) provides LEAs with general purpose state aid funding pursuant to Prop. 30, the Schools and Local Public Safety Protection Act of 2012, approved by the voters on November 6, 2012. These temporary taxes are set to expire as follows:

- End of 2016, additional ¼ cent sales tax expires.
- End of 2018, increase to personal income tax for high income earners expires.

The California Department of Education posts information and frequently asked questions on the EPA. The EPA Web page provides information on LEAs EPA entitlements (<http://www.cde.ca.gov/fq/aa/pa/epa.asp>), the resulting impact to state funding, and FAQs. The language in the constitutional amendment requires that funds shall not be used for the salaries and benefits of administrators or any other administrative costs. LEA boards must make annual spending determinations in an open session at a public meeting. Districts are also required to annually post on their website an accounting of how much money was received from EPA and how that money was spent.

The EPA funding is a component of an LEA's total LCFF. EPA entitlements will continue to be calculated on LCFF entitlements. Consistent with the current provisions of the EPA, all districts are guaranteed a minimum of \$200 per ADA beginning in 2012-13 and each year thereafter through 2018-19. For state funded districts, EPA is an offset to state aid. Because basic aid districts do not receive state aid, they receive this minimum EPA funding of \$200 per ADA as additional revenue.

For 2014-15, the total revenues estimated from the EPA will be approximately \$6.6 billion. The CDE has estimated that this funding equates to 21.9621% of the 2013-14 statewide revenue limit and charter school block grant total with entities not receiving less than \$200 per ADA. Charter schools constituted in 2014-15 will receive the minimum \$200 per ADA.

Funding Outside of the LCFF

Categoricals / Regulated Programs

A list of remaining state categorical or regulated programs are:

Resource	Program Name
6015	Adults in Correctional Facilities (2014-15 COLA .85%)
6010	After School Education & Safety Program
7010	Agricultural Vocational Education
7210	American Indian Early Childhood Education (2014-15 COLA .85%)
0000	Assessment
7365	Foster Youth Services Programs (2014-15 COLA .85%)
7220	Partnership Academies
7400	Quality Education Investment Act
65XX	Special Education (2014-15 COLA .85%)
7370	Specialized Secondary Programs
6650, 6690	Tobacco-Use Prevention Education
7405	Common Core State Standards Implementation (one time funds to be spent by 6/30/15)

All other categorical programs are rolled into LCFF and without future funding restoration.

Williams Act: Funding is absorbed by the LCFF, but the requirements are still in place. It is

expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: Education Code Section 17582 is amended. While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP).

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

Forest Reserve: Efforts continue to seek reauthorization of the Secure Rural Schools and Community Self-Determination Act. Recent meetings with legislators indicate wide bipartisan support. However, there is no expectation that there will be any progress until after the midterm election in November.

Lottery: Lottery funding is calculated in the same manner as prior years, with the exception of ROP ADA and Adult Education ADA. Government Code 8880.5(a)(2) extended lottery funding based on the 2007-08 ROP ADA and Adult Education ADA through 2014-15. Under current law these two ADA totals will no longer be part of the lottery calculation for 2015-16 and beyond. This potentially has a significant drop in lottery funding for some agencies.

The CDE estimates the lottery will provide \$162 per ADA (\$128 per ADA in unrestricted lottery revenues and \$34 per ADA in Prop. 20 revenues) for 2014-15.

Mandated Costs: The adopted state budget allocates \$400.5 million to pay down a portion of the debt owed to K-12 for mandated costs. The funds will be paid on a per ADA basis, which is estimated to be about \$67 per ADA, regardless of whether or not LEAs have outstanding mandate claims. For LEAs with outstanding mandate claims, the funding allocated will count toward retiring the state's mandate obligation. The funds are unrestricted, and while school districts are not required to spend the funds on Common Core State Standards (CCSS) implementation, it is the Legislature's intent for the funds to be used toward CCSS. District opting to accept the Mandate Block Grant (MBG) will receive \$28 per ADA for students in grades K-8, and \$56 per ADA for students in grades 9-12. Charter schools will receive \$14 per ADA for students in grades K-8, and \$42 per ADA for students in grades 9-12. COEs will receive \$28 per ADA for students in grades K-8 and \$56 per ADA for students in grades 9-12 and \$1 per countywide ADA. The MBG now includes Uniform Complaint Procedures, Public Contracts, and Charter Schools.

LEAs that do not opt to receive funding through the MBG will need to continue to collect data and submit for reimbursement. However, the budget does not include funding for mandated cost claims, although the Governor does suggest plans to retire outstanding claims in the 2015-16 through 2017-18 timeframe.

Routine Restricted Maintenance: LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) through 2014-15, and then the 3% requirement returns. The requirements under the Williams Act remain. Districts should review their routine maintenance needs, ensure Williams Act requirements are met and that students are housed in safe, clean and good repair facilities.

Regional Programs: The LCFF permanently eliminates a wide range of regional programs as separate identified funding streams. Districts that are receiving regionalized services or funding through another LEA should be aware the regional provider may not be able to sustain these services indefinitely without district contributions.

Child Care and State Preschool

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

- \$70 million to fund 7,500 additional slots in part-day preschool programs and 7,500 part-day wrap-around slots. In 2015-16 an additional 4,000 state preschool slots and 4,000 part-day wrap-around care slots.
- A 5% increase in the standard reimbursement rate for state preschool programs and contracted preschool providers (\$22.28 per day).
- Repeal of state preschool family fees.
- \$50 million for ongoing quality improvement projects.
- \$25 million for one-time early childhood professional development. Expenditures are to be encumbered by June 30, 2017.
 - Of the \$25 million, \$10 million is for early childhood professional development training for preschool and transitional kindergarten teachers.
 - The remaining \$15 million is specifically for professional development stipends for teachers. The stipends shall include, and are not limited to, stipends for credentialed teachers to complete at least 24 units in early childhood education or child development, or a combination of both. First priority shall be for transitional kindergarten teachers. Second priority shall be for teachers in the California state preschool program.
- \$10 million for one-time facilities improvement loans for state preschool facility expansion.

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

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

SB 1719 (Chapters on September 28, 2014) added Education Code Section 48003, which requires LEAs to provide an annual report to the CDE starting with the 2015-16 school year that contains information on the type of kindergarten program offered including part-day, full-day, or both.

Common Core Implementation Grant

LEAs have until the end of 2014-15 to finish spending the Common Core funding and file their expenditure report to the CDE. The CDE expenditure report has not yet been released is anticipated prior to the end of the fiscal year.

Federal Funding / Sequestration

The Consolidated Appropriations Act finalized fiscal year (FY) 2014 funding for federal agencies including Education and ended the possibility of further sequestration cuts in FY 2014. However, the Budget Control Act sequestration provisions are still in effect until 2023.

The Consolidated Appropriations Act funded ESEA Title I at \$14.38 billion with a \$624.5 million increase above the FY 2013 sequestration level. IDEA funding for FY 2014 is \$11.4 billion with a \$497.9 million increase above the FY 2013 sequestration level. This represents a 4.5% funding increase for Title I and IDEA above the FY 2013 sequestration level. These increases partially restore the FY 2013 5.23% sequestration cuts. Districts receiving Impact Aid funding had the FY 2013 5.23% sequestration cuts restored in FY 2014 because Impact Aid was funded at \$100 million above its pre-sequestration FY 2013 level.

California schools received an increase in FY 2014 (school year 2014-15) of approximately \$60 million for Title I and \$50 million for IDEA above FY 2013 sequestration levels. California will need to submit a competitive application to obtain funding for the new preschool Early Childhood program jointly administered by Health and Human Services and Education.

For the 2014-15 school year, funded with FY 2014 funds, districts should expect a 4.5% increase in funding for Title I and IDEA above the FY 2013 sequestration levels. The Perkins Career and Technical Education program is funded at 5.0% above FY 2013 sequestration levels. For years after 2014-15, it would be prudent to plan for possible reductions in federal funding until Congress resolves the federal deficit issues that led to sequestration.

Fiscal Year 2015 (school year 2015-2016): The new fiscal year (FY 2015) begins October 1, 2014. Congress passed a short term Continuing Resolution (CR) that is in effect until December 11, 2014. The temporary FY 2015 CR funds federal agencies including the Department of Education at FY 2014 levels subject to a small 0.0554% across the board cut. The FY 2015 CR provides funding to school districts for most federal education programs such as Title I and IDEA for use during the 2015-16 school year. Impact Aid is an exception. FY 2015 funding for Impact Aid provides current school year (2014-15) funding.

A priority for Congress when it returns November 12 for session is to complete FY 2015 funding. Congress could pass an Omnibus Appropriations bill including the Labor, HHS, and Education bill, another Continuing Resolution for the remainder of the year, or another short term CR through March 2015. An Omnibus bill including a Labor, HHS and Education is the best option for education program funding. Congress used the final FY 2014 levels as the basis for the temporary CR, which will be the starting point for the final FY 2015 Omnibus bill or CR.

Preliminary multiyear planning could assume the continuation of 2014 funding levels in FY 2015 with the possibility of a very small reduction. The Omnibus bill or CR will set the final FY 2015 funding levels to determine how much IDEA and Title 1 funding states and local school districts will receive in school year 2015-16. Long term Budget Control Act sequestration cuts could return in FY 2016.

Foster Youth Services

The state Foster Youth Services program provides support services for foster children, who often experience multiple placements in foster care. The Foster Youth Services grant programs are still available and were not included in the list of categorical programs that were rolled into the LCFF. County superintendents retain the responsibility to coordinate services for foster youth among child welfare agencies, schools, juvenile court and probation. This also includes the efficient transfer of health and education records among those agencies.

Students identified as foster youth are included in the unduplicated counts used in calculating supplemental and concentration grants. Foster youth is also now included as a subgroup in the Academic Performance Index that is subject to growth targets as set by the State Board of Education.

Education Code Section 49085 required the state Department of Social Services to enter into an MOU with the CDE to share data related to pupils in foster care. The CDE is then required to inform LEAs, at least weekly, of any pupils enrolled in their schools who are in foster care to ensure these students receive the appropriate educational support and services.

The CDE and the California Department of Social Services (CDSS) have established an MOU to conduct statewide matching of student data to foster data to ensure that foster youth are included in the unduplicated count. The CDE has also developed the required functionality that will allow foster data to be updated in CALPADS on a weekly basis beginning in fall 2014. For more information on how foster youth may be identified in CALPADS, see CDE's website for Frequently Asked Questions regarding Foster Youth under the LCFF:
<http://www.cde.ca.gov/fq/aa/lc/lcffaq.asp#FOSTER>

Medi-Cal Administrative Activities

On September 12, 2014, the California Department of Health Care Services (DHCS) announced that the federal Centers for Medicare and Medicaid (CMS) agreed to end the current DHCS Reasonableness Test Criteria (RTC) comprehensive review process, effective immediately. CMS has also agreed to an interim process by which schools will receive a percentage of their claims, with a recasting (reconciliation) to occur once the RMTS process is implemented and there are a sufficient number of quarters with which to back cast. This methodology will be implemented for all deferred periods, paid and unpaid.

On September 17, 2014, the DHCS held a conference call to let local educational agencies (LEAs) know what percentages schools might receive based on the deferred claims and what a sufficient number of Random Moment Time Study (RMTS) quarters would be used for the recasting (reconciliation). As of this writing, DHCS has not published this information formally.

A draft of the RMTS implementation timeline is available at <http://www.dhcs.ca.gov/provgovpart/Pages/RMTSImplementationTimeline.aspx>. Please consult with your LEA MAA Coordinator or the Regional LEC Coordinator for further information regarding the new survey methodology scheduled to start January 1, 2015.

Proposition 39

SB 73 (Chapter 29/Statutes 2013) is the implementation bill for Prop. 39, the California Clean Energy Jobs Act. Prop. 39 provides for the creation of clean energy jobs, including funding energy efficiency projects and renewable energy installations in public schools, universities, and other public facilities.

For five fiscal years, 2013-14 through 2017-18, funds will be provided for K-14 schools. In 2014-15 the total funding available for clean energy projects is \$352.5 million. K-12 LEAs will be allocated \$279 million, with LEA distributions based 85% on a per-ADA allocation (P2 of prior year) and 15% on the basis of free and reduced price meal-eligible students (prior year). The CDE will post the 2014-15 entitlement amounts soon. \$28 million will go to the Energy Conservation Assistance Act (ECAA) and \$37.5 million to community college districts. Minimum grants will be \$15,000 plus free and reduced priced meals (FRMP) allotment for LEAs with 100 or less prior year P2 ADA, no less than \$50,000 plus FRPM allotment for LEAs with more than 100 to 1,000 prior year P2 ADA, and no less than \$100,000 plus FRPM allotment for LEAs with more than 1,000 but less than 2,000 prior year P2 ADA. In addition, LEAs with 1,000 or less prior year P2 ADA may receive advances on future allocations, allowing them to bundle two years of funding.

Note that the Prop. 39 legislation and the associated audit procedure (see Audit Requirements section) state that "an LEA may not use a sole source process to award funds, and that an LEA may use the best value criteria as defined in paragraph (1) of subdivision (c) of Section 20133 of the Public Contract Code." Clarification of the legislative intent is being sought, but at for now LEAs may want to seek legal counsel, and at a minimum will need to document that an appropriate competitive process is used in awarding any Prop. 39 funds. LEAs with 2,000 or more prior year P2 ADA will receive their allocation based on a per-ADA allocation. LEAs that receive more than \$1 million must spend at least 50% of the funding on projects larger than \$250,000 that achieve substantial energy efficiency, clean energy and jobs benefits.

LEAs may pursue other programs and incentives to leverage Prop. 39 awards such as but not limited to: Bright Schools Program, California Conservation Corps, bond funding and local government program.

LEAs are expected to provide specific data to the Energy Commission including but not limited to an Energy Expenditure Plan with specific required elements, access to all utility data for the past 12 months, benchmarking data, cost efficiency analysis, and ongoing analysis. Allowable uses of Prop. 39 funds include:

- Energy planning activities occurring on or after July 1, 2013
- Energy audits and energy surveys/assessments
- Prop. 39 program assistance
- Hiring or retaining of an energy manager with a maximum cost of 10% of the award or \$100,000 each year
- Energy-related training for classified employees

Special Education

Special education will continue to be funded outside the LCFF. For 2014-15, the COLA is funded at .85%, which is estimated to be \$4.44 per ADA. The estimated deficit in special education funding is 2.78%, down from previous estimates of 4.1%. The deficit decrease is primarily due to increased property taxes and a revision of the formula used to calculate the deficit.

The state has convened a Special Education Task Force to focus on identifying the vision and mission for students with disabilities, and to propose possible reforms. See <http://www.cde.ca.gov/be/pn/pn/ssetfprojectsummary.asp>, and <http://www.smcoe.org/about-smcoe/statewide-special-education-task-force/> for more details. The task force is expected to issue recommendations in late 2014.

Audit Requirements

Numerous changes were made to the K-12 Audit Guide as a result of the implementation of LCFF and LCAP. New procedures adopted for 2013-14 audits included those related to Common Core State Standards Implementation Funds, verification of Unduplicated Pupil Counts for LCFF, Prop 39 (California Clean Energy Job Act), the Charter School Facility Grant, and the Local Control Funding Formula Certification (2013-14 only). Details on these procedures can be found at <http://eaap.ca.gov/audit-guide/prior-years-audit-guide-booklet/> or in the May Revision 2014 edition of the Common Message.

The Education Audit Appeals Panel (EAAP) finalized proposed 2014-15 permanent regulations for the 2014-15 Audit Guide at its September 22, 2014 meeting, and the regulations are pending Office of Administrative Law review and approval. New or amended procedures adopted for 2014-15 include the following:

- **Local Control and Accountability Plan** – New procedure to verify that the LEA made expenditures aligned with a properly adopted LCAP.
- **K-3 GSA** – New procedure to verify the LEA has made adequate progress toward the 24:1 K-3 average class size.
- **Maintenance of Effort** – New procedures to test for compliance with MOE requirements for ROC/P, Adult Education, and Transportation. The procedures are identical in all three cases except that 1) only the ROC/P procedure allows a county office to count the expenditures of districts in its county, and vice versa, and 2) ROC/P and Adult Education procedures are for 2014-15 only while the Transportation procedure is ongoing.
- **Common Core** – Modification of the 2013-14 procedure to verify the required final expenditure report was submitted, and to disallow expenditures if the LEA did not comply with plan adoption requirements and/or used the funds for disallowed categories of expense.

Details on these procedures can be found in the current Audit Guide booklet at <http://eaap.ca.gov/wp-content/uploads/2014/09/posted-on-website-audit-guide-excel-2014-15-july-3-20145.xlsx> or in the May Revision 2014 edition of the Common Message. Note the 2014-15 Guide linked above has been completely reformatted into an Excel file with an interactive

table of contents that will allow users to jump directly to the procedure of interest.

Instructional Days

Education Code 46201.2 authorized school districts, county offices of education and charter schools to reduce up to five days of instruction or the equivalent number of instructional minutes without incurring penalties or reduction in the longer day/year incentive funding for the 2009-10 through 2014-15 school years. The State Budget continues to provide all school districts, county offices of education and charter schools with school year reduction flexibility through 2014-15. The link below provides guidance on how to make the reduced instructional minutes calculation. <http://www.cde.ca.gov/fq/au/ag/reducingit.asp>

Education Codes 46207 and 46208 have been added, requiring districts whose funding equals or exceeds their LCFF target to offer the statutorily required instructional minutes and 180 days or more of instruction, but the flexibility to reduce the year by up to five days provided in Education Code 46201.2 remains through 2014-15. Both 46207 and 46208 provide for the withholding of LCFF apportionment from school districts offering less than the minimum instructional minutes or days.

Because of the sunset of Education Code 46201.2 flexibility along with the new provisions above, all basic aid districts, and any district or county office of education participating in the longer day/year incentive program, will need to plan to restore the 180-day school year and the annual instructional minutes requirement in the 2015-16 fiscal year.

The instructional days requirement for charter schools remains at 175 days. A school district or charter operating as a multitrack year-round school is in compliance with the 180-day requirement if it certifies to the Superintendent of Public Instruction that it is a multitrack year-round school and maintains its school for a minimum of 163 school days.

Retirement

The Governmental Accounting Standards Board Statement No. 68 (GASB 68) reporting requirements take effect for the 2014-15 financial statements for State and local government employers. Districts will need to recognize their proportionate share of the net pension liability (NPL) for both CalSTRS and CalPERS retirees in their accrual based financial statements. This number is determined by CalPERS actuaries based on LEA information provided to the retirement systems and is included in the annual audit report. Districts should discuss with their auditors how they will comply with GASB 68.

Further information regarding GASB 68 compliance can be found at the following links:

- For CalPERS: <http://www.calpers.ca.gov/index.jsp?bc=/employer/actuarial-gasb/accounting-standards.xml&pat=SCER>
- CalPERS Circular Letter 200-062-14 dated October 22, 2014 updates employers on actions taken by the retirement system to address GASB 68 and request for information from CalPERS employers. <http://www.calpers.ca.gov/eip-docs/employer/cir-ltrs/2014/200-062-14.pdf>
- For CalSTRS: <http://www.calstrs.com/gasb-accounting-changes>

To address the unfunded liability, both retirement systems are increasing rates charged to school employers.

CalPERS

The CalPERS Board adopted changes to the actuarial assumptions to be effective June 30, 2015. The changes result in a projected increase to the employer contribution rates for 2015-16 and for the next five years. The CalPERS Circular Letter 200-012-14 dated March 10, 2014 provided projected rates for 2014-15 through 2020-21. At the April 14, 2014 meeting, the Board set the rate of 11.771% for employer contributions for 2014-15.

CalPERS Actual and Projected Rates						
<i>2014-15 Actual</i>	<i>2015-16 Projected</i>	<i>2016-17 Projected</i>	<i>2017-18 Projected</i>	<i>2018-19 Projected</i>	<i>2019-20 Projected</i>	<i>2020-21 Projected</i>
11.771%	12.6%	15.0%	16.6%	18.2%	19.9%	20.4%

Employee rates will continue at 7% for classic members, those who were members on December 31, 2012, and at 6% for new members. The CalPERS actuarial office will compute GASB 68 reporting valuations for employers for fiscal year 2014-15 beginning in spring 2015. Individual reports will be available to LEAs for a fee. More information can be found at <http://www.calpers.ca.gov/eip-docs/about/committee-meetings/agendas/financeadmin/201410/item8b-00.pdf>.

CalSTRS

Assembly Bill 1469 increased the contribution rates that employers, employees and the state pay to support the State Teachers Retirement System. The rate for employers is **8.88%** for 2014-15. Employer rates will continue to increase until 2020-21 and are expected to bring the retirement system to full funding in about 31 years.

AB 1469 requires that the CalSTRS Board take action, beginning with the 2021-22 fiscal year, to increase or decrease the contribution rates for employers to reflect the contribution required to eliminate the current unfunded actuarial obligation by June 30, 2046. This rate adjustment shall not increase by more than 1% of creditable compensation from one year to the next. The employer rates are capped at 20.25% of member creditable compensation.

Member contributions are also increased to a maximum of 10.25% for those who were members on December 31, 2012 (2% at 60) and to a maximum of 9.205% for those who became members on or after January 1, 2013 (2% at 62). The annual 2% increase to member benefits ("improvement factor") is vested for active members for any calendar year in which active member contributions are increased.

Districts are advised to use the rates below in developing multiyear projections for first interim.

CalSTRS Rates per Education Code Sections 22901.7 and 22950.5							
	<i>2014-15</i>	<i>2015-16</i>	<i>2016-17</i>	<i>2017-18</i>	<i>2018-19</i>	<i>2019-20</i>	<i>2020-21</i>

Employer	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
Member (2% at 60)	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
Member (2% at 62)	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

As a result of the adoption of the above rates the net pension liability for CalSTRS has dropped significantly – from \$167 billion to \$59.9 billion.

CalSTRS has commissioned its external auditor to issue an opinion on the net pension liability as calculated under GASB 67 formula and an opinion on the proportionate share schedule as part of its financial statements for June 30, 2014. The proportionate share will be figured on payroll reported to the agency by June 30 and, due to the 45-day delay in payroll reporting, will differ from the LEA's own records for the fiscal year. CalSTRS does not plan to charge for the reports. The reports will be available on the CalSTRS.com website on the Contributions Account Portal.

Districts will need to exercise caution in their proposed language for negotiated payments to avoid penalty and interest charges on retroactive payments. Examples of contract language, earned service period and possible interest charges are attached in Appendix D.

Description	Resource Codes	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	36,428,618.00	36,757,730.00	7,219,321.14	36,757,730.00	0.00	0.0%
2) Federal Revenue		8100-8299	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	621,982.00	963,230.00	16,985.30	963,230.00	0.00	0.0%
4) Other Local Revenue		8600-8799	156,986.00	283,316.00	199,883.45	283,316.00	0.00	0.0%
5) TOTAL, REVENUES			37,257,586.00	38,054,276.00	7,436,189.89	38,054,276.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	16,329,132.00	16,982,458.00	5,119,002.99	16,982,458.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,526,621.00	4,700,772.00	1,409,225.06	4,700,772.00	0.00	0.0%
3) Employee Benefits		3000-3999	5,984,704.00	5,892,850.00	1,781,398.12	5,892,850.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,482,740.00	1,670,813.00	256,949.90	1,670,813.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	4,091,829.00	5,393,194.00	1,276,349.27	5,393,194.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	467,899.00	467,899.00	10,057.00	467,899.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(401,410.00)	(504,736.00)	0.00	(504,736.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			36,481,515.00	34,837,510.00	10,087,242.34	34,837,510.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			776,071.00	3,216,766.00	(2,651,052.45)	3,216,766.00		
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	(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,875,494.00)	(734,685.00)	(2,651,052.45)	(734,685.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,990,726.37	2,990,726.37		2,990,726.37	0.00	0.00
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			2,990,726.37	2,990,726.37		2,990,726.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			2,990,726.37	2,990,726.37		2,990,726.37		
2) Ending Balance, June 30 (E + F1e)			(884,767.63)	2,256,041.37		2,256,041.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	9,659.00		9,659.00		
Stores		9712	0.00	100,305.00		100,305.00		
Prepaid Expenditures		9713	0.00	3,000.00		3,000.00		
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		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	1,425,171.00		1,425,171.00		
Unassigned/Unappropriated Amount		9790	(884,767.63)	717,906.37		717,906.37		

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)	% Dif (E/B) (F)
LCFF SOURCES								
Principal Apportionment State Aid - Current Year		8011	18,522,249.00	17,658,432.00	5,114,322.00	17,658,432.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,491,347.00	5,425,045.00	1,370,561.00	5,425,045.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	297,569.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	126,292.00	123,845.00	(9.64)	123,845.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,565,996.00	14,170,688.00	(15,389.11)	14,170,688.00	0.00	0.0%
Unsecured Roll Taxes		8042	490,851.00	516,768.00	387,065.17	516,768.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(5,138.00)	(934.92)	(5,138.00)	0.00	0.0%
Supplemental Taxes		8044	252,633.00	344,208.00	66,137.64	344,208.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,620,349.00)	(1,692,799.00)	0.00	(1,692,799.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	599,599.00	216,681.00	0.00	216,681.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,428,618.00	36,757,730.00	7,219,321.14	36,757,730.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			36,428,618.00	36,757,730.00	7,219,321.14	36,757,730.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	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						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510							
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			50,000.00	50,000.00	0.00	50,000.00	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	0.00	325,561.00	0.00	325,561.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	591,240.00	606,974.00	15,734.04	606,974.00	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	30,742.00	30,695.00	1,251.26	30,695.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			621,982.00	963,230.00	16,985.30	963,230.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF								
Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,986.00	97,986.00	31,055.05	97,986.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	4,587.31	20,000.00	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	39,000.00	165,330.00	164,241.09	165,330.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			156,986.00	283,316.00	199,883.45	283,316.00	0.00	0.0%
TOTAL, REVENUES			37,257,586.00	38,054,276.00	7,436,189.89	38,054,276.00	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)	% Di (E/B) (F)
Certificated Teachers' Salaries		1100	13,955,710.00	14,770,946.00	4,387,376.56	14,770,946.00	0.00	0
Certificated Pupil Support Salaries		1200	665,420.00	618,578.00	200,467.81	618,578.00	0.00	0
Certificated Supervisors' and Administrators' Salaries		1300	1,620,921.00	1,507,041.00	503,319.98	1,507,041.00	0.00	0
Other Certificated Salaries		1900	87,081.00	85,893.00	27,838.64	85,893.00	0.00	0
TOTAL, CERTIFICATED SALARIES			16,329,132.00	16,982,458.00	5,119,002.99	16,982,458.00	0.00	0
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	38,957.00	142,297.00	33,114.74	142,297.00	0.00	0.0
Classified Support Salaries		2200	1,953,275.00	1,981,712.00	590,790.92	1,981,712.00	0.00	0.0
Classified Supervisors' and Administrators' Salaries		2300	517,131.00	474,885.00	175,799.66	474,885.00	0.00	0.0
Clerical, Technical and Office Salaries		2400	1,740,812.00	1,788,681.00	537,132.32	1,788,681.00	0.00	0.0
Other Classified Salaries		2900	276,446.00	313,197.00	72,387.42	313,197.00	0.00	0.0
TOTAL, CLASSIFIED SALARIES			4,526,621.00	4,700,772.00	1,409,225.06	4,700,772.00	0.00	0.0
EMPLOYEE BENEFITS								
STRS		3101-3102	1,553,336.00	1,417,413.00	447,030.02	1,417,413.00	0.00	0.0
PERS		3201-3202	489,644.00	473,717.00	152,432.46	473,717.00	0.00	0.0
OASDI/Medicare/Alternative		3301-3302	568,221.00	556,314.00	175,312.21	556,314.00	0.00	0.0
Health and Welfare Benefits		3401-3402	2,038,116.00	2,163,502.00	639,484.14	2,163,502.00	0.00	0.0
Unemployment Insurance		3501-3502	10,407.00	10,175.00	3,257.53	10,175.00	0.00	0.0
Workers' Compensation		3601-3602	791,795.00	744,193.00	239,162.89	744,193.00	0.00	0.0
OPEB, Allocated		3701-3702	500,000.00	500,000.00	116,383.67	500,000.00	0.00	0.0
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0
Other Employee Benefits		3901-3902	33,185.00	27,536.00	8,335.20	27,536.00	0.00	0.0
TOTAL, EMPLOYEE BENEFITS			5,984,704.00	5,892,850.00	1,781,398.12	5,892,850.00	0.00	0.0
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	98,000.00	98,000.00	0.00	98,000.00	0.00	0.0
Books and Other Reference Materials		4200	50,000.00	0.00	0.00	0.00	0.00	0.0
Materials and Supplies		4300	5,275,740.00	1,308,399.00	232,366.46	1,308,399.00	0.00	0.0
Noncapitalized Equipment		4400	59,000.00	264,414.00	24,583.44	264,414.00	0.00	0.0
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0
TOTAL, BOOKS AND SUPPLIES			5,482,740.00	1,670,813.00	256,949.90	1,670,813.00	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	32,200.00	32,570.00	6,440.60	32,570.00	0.00	0.0
Dues and Memberships		5300	14,721.00	14,471.00	2,825.00	14,471.00	0.00	0.0
Insurance		5400-5450	370,543.00	370,543.00	235,634.26	370,543.00	0.00	0.0
Operations and Housekeeping Services		5500	1,481,563.00	1,706,293.00	605,588.53	1,706,293.00	0.00	0.0
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	626,133.00	1,948,006.00	278,962.69	1,948,006.00	0.00	0.0
Transfers of Direct Costs		5710	(4,868.00)	(14,369.00)	(7,212.43)	(14,369.00)	0.00	0.0
Transfers of Direct Costs - Interfund		5750	800.00	3,971.00	2,194.94	3,971.00	0.00	0.0
Professional/Consulting Services and Operating Expenditures		5800	1,471,910.00	1,228,733.00	135,824.57	1,228,733.00	0.00	0.0
Communications		5900	98,827.00	102,976.00	16,091.11	102,976.00	0.00	0.0
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,091,829.00	5,393,194.00	1,276,349.27	5,393,194.00	0.00	0.0

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	10,057.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	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	467,899.00	467,899.00	0.00	467,899.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			467,899.00	467,899.00	10,057.00	467,899.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(194,356.00)	(302,027.00)	0.00	(302,027.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(207,054.00)	(202,709.00)	0.00	(202,709.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(401,410.00)	(504,736.00)	0.00	(504,736.00)	0.00	0.0%
TOTAL, EXPENDITURES			36,481,515.00	34,837,510.00	10,087,242.34	34,837,510.00	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)	% Dif (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	(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,651,565.00)	(3,951,451.00)	0.00	(3,951,451.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	166,669.00	166,669.00	0.00	166,669.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,825,659.00	3,391,023.00	373,663.81	3,391,023.00	0.00	0.0%
3) Other State Revenue		8300-8599	420,819.00	1,495,461.00	1,215,411.13	1,495,461.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,281,821.00	3,115,406.00	577,487.38	3,115,406.00	0.00	0.0%
5) TOTAL, REVENUES			6,694,968.00	8,168,559.00	2,166,562.32	8,168,559.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,496,206.00	3,273,023.00	861,821.81	3,273,023.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,299,672.00	2,170,678.00	659,823.16	2,170,678.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,809,280.00	1,748,121.00	504,679.83	1,748,121.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,111,547.00	2,500,062.00	316,976.55	2,500,062.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,435,472.00	2,674,295.00	235,014.50	2,674,295.00	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	194,356.00	302,027.00	0.00	302,027.00	0.00	0.0%
9) TOTAL, EXPENDITURES			11,346,533.00	12,668,206.00	2,578,315.85	12,668,206.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,651,565.00)	(4,499,647.00)	(411,753.53)	(4,499,647.00)		
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	4,651,565.00	3,951,451.00	0.00	3,951,451.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,651,565.00	3,951,451.00	0.00	3,951,451.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(548,196.00)	(411,753.53)	(548,196.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,317,872.92	2,317,872.92		2,317,872.92	0.00	0.00
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			2,317,872.92	2,317,872.92		2,317,872.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			2,317,872.92	2,317,872.92		2,317,872.92		
2) Ending Balance, June 30 (E + F1e)			2,317,872.92	1,769,676.92		1,769,676.92		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,317,872.92	1,769,676.92		1,769,676.92		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif (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	166,669.00	166,669.00	0.00	166,669.00	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			166,669.00	166,669.00	0.00	166,669.00	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	748,158.00	748,158.00	0.00	748,158.00	0.00	0.0%
Special Education Discretionary Grants		8182	147,098.00	173,172.00	(9,082.00)	173,172.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants								
Low-Income and Neglected	3010	8290	1,160,334.00	1,592,406.00	241,181.04	1,592,406.00	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	299,476.00	318,932.00	53,266.09	318,932.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	31,029.00	22,858.00	0.00	22,858.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	311,619.00	398,702.00	81,095.57	398,702.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	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	127,945.00	136,795.00	7,203.11	136,795.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,825,659.00	3,391,023.00	373,663.81	3,391,023.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	140,771.00	158,624.00	17,853.13	158,624.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	500.00	500.00	500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	1,052,040.00	1,052,040.00	1,052,040.00	0.00	0.0%
All Other State Revenue	All Other	8590	280,048.00	284,297.00	145,018.00	284,297.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			420,819.00	1,495,461.00	1,215,411.13	1,495,461.00	0.00	0.0%

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

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% C (E)/ (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	0.00%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.00%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.00%
Supplemental Taxes		8618	0.00	0.00	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	0.00%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.00%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	91,888.00	91,888.00	0.00	91,888.00	0.00	0.00%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.00%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.00%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.00%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.00%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.00%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.00%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.00%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.00%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.00%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.00%
Interagency Services		8677	974,491.00	950,692.00	0.00	950,692.00	0.00	0.00%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.00%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustm		8691	0.00	0.00	0.00	0.00	0.00	0.00%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Local Revenue		8699	0.00	3,056.00	3,086.18	3,056.00	0.00	0.00%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.00%
From County Offices	6500	8792	2,215,442.00	2,069,770.00	574,401.20	2,069,770.00	0.00	0.00%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.00%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.00%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.00%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.00%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.00%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.00%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.00%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.00%
TOTAL, OTHER LOCAL REVENUE			3,281,821.00	3,115,406.00	577,487.38	3,115,406.00	0.00	0.00%
TOTAL, REVENUES			6,694,968.00	8,168,559.00	2,166,562.32	8,168,559.00	0.00	0.00%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	3,275,581.00	3,066,887.00	793,401.99	3,066,887.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	68,667.00	54,175.00	17,767.06	54,175.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	151,958.00	151,961.00	50,652.76	151,961.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,496,206.00	3,273,023.00	861,821.81	3,273,023.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,787,818.00	1,617,108.00	482,807.08	1,617,108.00	0.00	0.0%
Classified Support Salaries		2200	405,266.00	468,617.00	149,354.51	468,617.00	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	106,588.00	84,953.00	27,661.57	84,953.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,299,672.00	2,170,678.00	659,823.16	2,170,678.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	322,849.00	295,168.00	74,260.25	295,168.00	0.00	0.0%
PERS		3201-3202	263,723.00	277,251.00	77,710.88	277,251.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	227,462.00	223,367.00	61,641.89	223,367.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	777,287.00	743,149.00	234,608.49	743,149.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,829.00	2,803.00	756.63	2,803.00	0.00	0.0%
Workers' Compensation		3601-3602	215,130.00	206,383.00	55,701.69	206,383.00	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			1,809,280.00	1,748,121.00	504,679.83	1,748,121.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	140,771.00	238,048.00	197,836.81	238,048.00	0.00	0.0%
Books and Other Reference Materials		4200	3,881.00	24,174.00	20,571.82	24,174.00	0.00	0.0%
Materials and Supplies		4300	812,242.00	2,077,521.00	63,971.82	2,077,521.00	0.00	0.0%
Noncapitalized Equipment		4400	154,653.00	160,319.00	34,596.10	160,319.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,111,547.00	2,500,062.00	316,976.55	2,500,062.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	102,967.00	113,904.00	17,142.38	113,904.00	0.00	0.0%
Dues and Memberships		5300	5,000.00	5,000.00	150.00	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	824,755.00	890,667.00	162,000.11	890,667.00	0.00	0.0%
Transfers of Direct Costs		5710	4,868.00	14,369.00	7,212.43	14,369.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,029.00	7,029.00	0.00	7,029.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,490,646.00	1,643,119.00	48,509.58	1,643,119.00	0.00	0.0%
Communications		5900	207.00	207.00	0.00	207.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,435,472.00	2,674,295.00	235,014.50	2,674,295.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	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 for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	194,356.00	302,027.00	0.00	302,027.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			194,356.00	302,027.00	0.00	302,027.00	0.00	0.0%
TOTAL, EXPENDITURES			11,346,533.00	12,668,206.00	2,578,315.85	12,668,206.00	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)	% Dif (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	4,651,565.00	3,951,451.00	0.00	3,951,451.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			4,651,565.00	3,951,451.00	0.00	3,951,451.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			4,651,565.00	3,951,451.00	0.00	3,951,451.00	0.00	0.0%

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

37 68379 000
Form

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif (E/B) (F)
A. REVENUES								
1) LCFF Sources		8010-8099	36,595,287.00	36,924,399.00	7,219,321.14	36,924,399.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,875,659.00	3,441,023.00	373,663.81	3,441,023.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,042,801.00	2,458,691.00	1,232,396.43	2,458,691.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,438,807.00	3,398,722.00	777,370.83	3,398,722.00	0.00	0.0%
5) TOTAL, REVENUES			43,952,554.00	46,222,835.00	9,602,752.21	46,222,835.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	19,825,338.00	20,255,481.00	5,980,824.80	20,255,481.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,826,293.00	6,871,450.00	2,069,048.22	6,871,450.00	0.00	0.0%
3) Employee Benefits		3000-3999	7,793,984.00	7,640,971.00	2,286,077.95	7,640,971.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,594,287.00	4,170,875.00	573,926.45	4,170,875.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	6,527,301.00	8,067,489.00	1,511,363.77	8,067,489.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	467,899.00	467,899.00	10,057.00	467,899.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(207,054.00)	(202,709.00)	0.00	(202,709.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			47,828,048.00	47,505,716.00	12,665,558.19	47,505,716.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,875,494.00)	(1,282,881.00)	(3,062,805.98)	(1,282,881.00)		
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	0.00	0.0%

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

37 68379 000
For

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,875,494.00)	(1,282,881.00)	(3,062,805.98)	(1,282,881.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,308,599.29	5,308,599.29		5,308,599.29	0.00	0.00
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.00
c) As of July 1 - Audited (F1a + F1b)			5,308,599.29	5,308,599.29		5,308,599.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.00
e) Adjusted Beginning Balance (F1c + F1d)			5,308,599.29	5,308,599.29		5,308,599.29		
2) Ending Balance, June 30 (E + F1e)			1,433,105.29	4,025,718.29		4,025,718.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	9,659.00		9,659.00		
Stores		9712	0.00	100,305.00		100,305.00		
Prepaid Expenditures		9713	0.00	3,000.00		3,000.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,317,872.92	1,769,676.92		1,769,676.92		
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	1,425,171.00		1,425,171.00		
Unassigned/Unappropriated Amount		9790	(884,767.63)	717,906.37		717,906.37		

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

37 68379 000C
Form

Description	Resource Codes	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	18,522,249.00	17,658,432.00	5,114,322.00	17,658,432.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	4,491,347.00	5,425,045.00	1,370,561.00	5,425,045.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	297,569.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	126,292.00	123,845.00	(9.64)	123,845.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	13,565,996.00	14,170,688.00	(15,389.11)	14,170,688.00	0.00	0.0%
Unsecured Roll Taxes		8042	490,851.00	516,768.00	387,065.17	516,768.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	(5,138.00)	(934.92)	(5,138.00)	0.00	0.0%
Supplemental Taxes		8044	252,633.00	344,208.00	66,137.64	344,208.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,620,349.00)	(1,692,799.00)	0.00	(1,692,799.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	599,599.00	216,681.00	0.00	216,681.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF Sources			36,428,618.00	36,757,730.00	7,219,321.14	36,757,730.00	0.00	0.0%
LCFF Transfers								
Unrestricted LCFF								
Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF								
Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	166,669.00	166,669.00	0.00	166,669.00	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			36,595,287.00	36,924,399.00	7,219,321.14	36,924,399.00	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	748,158.00	748,158.00	0.00	748,158.00	0.00	0.0%
Special Education Discretionary Grants		8182	147,098.00	173,172.00	(9,082.00)	173,172.00	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	1,160,334.00	1,592,406.00	241,181.04	1,592,406.00	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	299,476.00	318,932.00	53,266.09	318,932.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290	31,029.00	22,858.00	0.00	22,858.00	0.00	0.0
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	311,619.00	398,702.00	81,095.57	398,702.00	0.00	0.0
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0
Other No Child Left Behind		8290	0.00	0.00	0.00	0.00	0.00	0.0
Vocational and Applied Technology Education	3500-3699	8290	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	177,945.00	186,795.00	7,203.11	186,795.00	0.00	0.0
TOTAL, FEDERAL REVENUE			2,875,659.00	3,441,023.00	373,663.81	3,441,023.00	0.00	0.0
OTHER STATE REVENUE								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	325,561.00	0.00	325,561.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	732,011.00	765,598.00	33,587.17	765,598.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	500.00	500.00	500.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	1,052,040.00	1,052,040.00	1,052,040.00	0.00	0.0%
All Other State Revenue	All Other	8590	310,790.00	314,992.00	146,269.26	314,992.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,042,801.00	2,458,691.00	1,232,396.43	2,458,691.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	91,888.00	91,888.00	0.00	91,888.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	97,986.00	97,986.00	31,055.05	97,986.00	0.00	0.0%
Interest		8660	20,000.00	20,000.00	4,587.31	20,000.00	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	974,491.00	950,692.00	0.00	950,692.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	39,000.00	168,386.00	167,327.27	168,386.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,215,442.00	2,069,770.00	574,401.20	2,069,770.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,438,807.00	3,398,722.00	777,370.83	3,398,722.00	0.00	0.0%
TOTAL, REVENUES			43,952,554.00	46,222,835.00	9,602,752.21	46,222,835.00	0.00	0.0%

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

37 68379 000
For

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	17,231,291.00	17,837,833.00	5,180,778.55	17,837,833.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	734,087.00	672,753.00	218,234.87	672,753.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,772,879.00	1,659,002.00	553,972.74	1,659,002.00	0.00	0.0%
Other Certificated Salaries		1900	87,081.00	85,893.00	27,838.64	85,893.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			19,825,338.00	20,255,481.00	5,980,824.80	20,255,481.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,826,775.00	1,759,405.00	515,921.82	1,759,405.00	0.00	0.0%
Classified Support Salaries		2200	2,358,541.00	2,450,329.00	740,145.43	2,450,329.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	517,131.00	474,885.00	175,799.66	474,885.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,847,400.00	1,873,634.00	564,793.89	1,873,634.00	0.00	0.0%
Other Classified Salaries		2900	276,446.00	313,197.00	72,387.42	313,197.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,826,293.00	6,871,450.00	2,069,048.22	6,871,450.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,876,185.00	1,712,581.00	521,290.27	1,712,581.00	0.00	0.0%
PERS		3201-3202	753,367.00	750,968.00	230,143.34	750,968.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	795,683.00	779,681.00	236,954.10	779,681.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	2,815,403.00	2,906,651.00	874,092.63	2,906,651.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,236.00	12,978.00	4,014.16	12,978.00	0.00	0.0%
Workers' Compensation		3601-3602	1,006,925.00	950,576.00	294,864.58	950,576.00	0.00	0.0%
OPEB, Allocated		3701-3702	500,000.00	500,000.00	116,383.67	500,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	33,185.00	27,536.00	8,335.20	27,536.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,793,984.00	7,640,971.00	2,286,077.95	7,640,971.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	238,771.00	336,048.00	197,836.81	336,048.00	0.00	0.0%
Books and Other Reference Materials		4200	53,881.00	24,174.00	20,571.82	24,174.00	0.00	0.0%
Materials and Supplies		4300	6,087,982.00	3,385,920.00	296,338.28	3,385,920.00	0.00	0.0%
Noncapitalized Equipment		4400	213,653.00	424,733.00	59,179.54	424,733.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,594,287.00	4,170,875.00	573,926.45	4,170,875.00	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	135,167.00	146,474.00	23,582.98	146,474.00	0.00	0.0%
Dues and Memberships		5300	19,721.00	19,471.00	2,975.00	19,471.00	0.00	0.0%
Insurance		5400-5450	370,543.00	370,543.00	235,634.26	370,543.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,481,563.00	1,706,293.00	605,588.53	1,706,293.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,450,888.00	2,838,673.00	440,962.80	2,838,673.00	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	7,829.00	11,000.00	2,194.94	11,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,962,556.00	2,871,852.00	184,334.15	2,871,852.00	0.00	0.0%
Communications		5900	99,034.00	103,183.00	16,091.11	103,183.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,527,301.00	8,067,489.00	1,511,363.77	8,067,489.00	0.00	0.0%

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

37 68379 0000
Form

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	234,260.00	234,260.00	234,260.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	10,057.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	467,899.00	467,899.00	0.00	467,899.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			467,899.00	467,899.00	10,057.00	467,899.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(207,054.00)	(202,709.00)	0.00	(202,709.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(207,054.00)	(202,709.00)	0.00	(202,709.00)	0.00	0.0%
TOTAL, EXPENDITURES			47,828,048.00	47,505,716.00	12,665,558.19	47,505,716.00	0.00	0.0%

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

37 68379 000C
Form

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

<u>Resource</u>	<u>Description</u>	<u>2014-15 Projected Year Totals</u>
6512	Special Ed: Mental Health Services	0.97
7090	Economic Impact Aid (EIA): State Compensa	0.82
7091	Economic Impact Aid (EIA): Limited English	0.55
9010	Other Restricted Local	1,769,674.58
Total, Restricted Balance		<u>1,769,676.92</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	68,723.00	62,981.00	20,970.00	62,981.00	0.00	0.0%
3) Other State Revenue		8300-8599	860,597.00	805,348.00	303,071.00	805,348.00	0.00	0.0%
4) Other Local Revenue		8600-8799	472,183.00	411,200.00	137.74	411,200.00	0.00	0.0%
5) TOTAL, REVENUES			1,401,503.00	1,279,529.00	324,178.74	1,279,529.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	613,961.00	561,526.00	174,615.76	561,526.00	0.00	0.0%
2) Classified Salaries		2000-2999	420,841.00	413,854.00	134,991.12	413,854.00	0.00	0.0%
3) Employee Benefits		3000-3999	219,129.00	240,683.00	72,399.96	240,683.00	0.00	0.0%
4) Books and Supplies		4000-4999	39,037.00	22,014.00	2,860.91	22,014.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	28,167.00	11,759.00	6,395.51	11,759.00	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	80,368.00	76,023.00	0.00	76,023.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,401,503.00	1,325,859.00	391,263.26	1,325,859.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(46,330.00)	(67,084.52)	(46,330.00)		
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		

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Description	Resource Codes	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 & C (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(46,330.00)	(67,084.52)	(46,330.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	46,330.44	46,330.44		46,330.44	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)			46,330.44	46,330.44		46,330.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0
e) Adjusted Beginning Balance (F1c + F1d)			46,330.44	46,330.44		46,330.44		
2) Ending Balance, June 30 (E + F1e)			46,330.44	0.44		0.44		
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	46,330.44	0.44		0.44		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
d) Assigned		9760	0.00	0.00		0.00		
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 First Interim
Child Development Fund
Revenues, Expenditures, and Changes in Fund Balance

37 68379 00C
Form

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Dif Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	68,723.00	62,981.00	20,970.00	62,981.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			68,723.00	62,981.00	20,970.00	62,981.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	860,597.00	805,348.00	303,071.00	805,348.00	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			860,597.00	805,348.00	303,071.00	805,348.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	65.74	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	43,783.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	428,400.00	411,200.00	0.00	411,200.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	72.00	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			472,183.00	411,200.00	137.74	411,200.00	0.00	0.0%
TOTAL REVENUES			1,401,503.00	1,279,529.00	324,178.74	1,279,529.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	507,932.00	451,767.00	138,212.24	451,767.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	106,029.00	109,759.00	36,403.52	109,759.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			613,961.00	561,526.00	174,615.76	561,526.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	280,707.00	273,988.00	88,064.15	273,988.00	0.00	0.0%
Classified Support Salaries		2200	88,998.00	87,881.00	29,915.29	87,881.00	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	51,136.00	50,365.00	16,633.68	50,365.00	0.00	0.0%
Other Classified Salaries		2900	0.00	1,620.00	378.00	1,620.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			420,841.00	413,854.00	134,991.12	413,854.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	50,986.00	47,507.00	14,964.22	47,507.00	0.00	0.0%
PERS		3201-3202	33,910.00	35,362.00	11,429.67	35,362.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	31,807.00	34,421.00	10,686.24	34,421.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	65,949.00	86,717.00	23,792.17	86,717.00	0.00	0.0%
Unemployment Insurance		3501-3502	474.00	497.00	154.63	497.00	0.00	0.0%
Workers' Compensation		3601-3602	36,003.00	36,179.00	11,373.03	36,179.00	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			219,129.00	240,683.00	72,399.96	240,683.00	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	34,037.00	21,014.00	2,860.91	21,014.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			39,037.00	22,014.00	2,860.91	22,014.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	9,347.00	9,239.00	2,496.79	9,239.00	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	11,500.00	1,000.00	3,678.72	1,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	220.00	220.00	220.00	220.00	0.00	0.0%
Communications		5900	4,100.00	300.00	0.00	300.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,167.00	11,759.00	6,395.51	11,759.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	80,368.00	76,023.00	0.00	76,023.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,368.00	76,023.00	0.00	76,023.00	0.00	0.0%
TOTAL, EXPENDITURES			1,401,503.00	1,325,859.00	391,263.26	1,325,859.00		

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

Resource	Description	2014/15
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	0.44
Total, Restricted Balance		0.44

Description	Resource Codes	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	2,056,700.00	2,056,700.00	0.00	2,056,700.00	0.00	0.0%
3) Other State Revenue		8300-8599	160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	112,000.00	15,000.00	10,680.98	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,328,700.00	2,231,700.00	10,680.98	2,231,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	737,445.00	741,345.00	236,665.79	741,345.00	0.00	0.0%
3) Employee Benefits		3000-3999	261,857.00	261,590.00	82,337.21	261,590.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,111,462.00	1,109,376.00	383,681.65	1,109,376.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,718.00	114,171.00	19,158.32	114,171.00	0.00	0.0%
6) Capital Outlay		6000-6999	37,148.00	37,148.00	0.00	37,148.00	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	126,686.00	126,686.00	0.00	126,686.00	0.00	0.0%
9) TOTAL, EXPENDITURES			2,390,316.00	2,390,316.00	721,842.97	2,390,316.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(61,616.00)	(158,616.00)	(711,161.99)	(158,616.00)		
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		

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Description	Resource Codes	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)			(61,616.00)	(158,616.00)	(711,161.99)	(158,616.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,323,440.06	1,323,440.06		1,323,440.06	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)			1,323,440.06	1,323,440.06		1,323,440.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,323,440.06	1,323,440.06		1,323,440.06		
2) Ending Balance, June 30 (E + F1e)			1,261,824.06	1,164,824.06		1,164,824.06		
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	1,261,824.06	1,164,824.06		1,164,824.06		
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		

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Description	Resource Codes	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	2,056,700.00	2,056,700.00	0.00	2,056,700.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,056,700.00	2,056,700.00	0.00	2,056,700.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			160,000.00	160,000.00	0.00	160,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	110,000.00	13,000.00	9,806.42	13,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	874.56	2,000.00	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								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			112,000.00	15,000.00	10,680.98	15,000.00	0.00	0.0%
TOTAL, REVENUES			2,328,700.00	2,231,700.00	10,680.98	2,231,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	640,450.00	640,614.00	207,653.75	640,614.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	34,575.00	41,351.00	9,885.48	41,351.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,420.00	59,380.00	19,126.56	59,380.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			737,445.00	741,345.00	236,665.79	741,345.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	69,595.00	70,000.00	20,806.71	70,000.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	47,351.00	47,945.00	15,282.97	47,945.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	116,513.00	116,215.00	37,416.18	116,215.00	0.00	0.0%
Unemployment Insurance		3501-3502	369.00	370.00	119.07	370.00	0.00	0.0%
Workers' Compensation		3601-3602	28,029.00	27,060.00	8,712.28	27,060.00	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			261,857.00	261,590.00	82,337.21	261,590.00	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	56,647.00	66,879.00	13,688.52	66,879.00	0.00	0.0%
Noncapitalized Equipment		4400	69,658.00	70,000.00	2,527.11	70,000.00	0.00	0.0%
Food		4700	985,157.00	972,497.00	367,466.02	972,497.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,111,462.00	1,109,376.00	383,681.65	1,109,376.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	2,000.00	2,000.00	0.00	2,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,500.00	51,500.00	16,179.78	51,500.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(19,329.00)	(12,000.00)	(5,873.66)	(12,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	72,547.00	67,671.00	5,756.06	67,671.00	0.00	0.0%
Communications		5900	5,000.00	5,000.00	3,096.14	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,718.00	114,171.00	19,158.32	114,171.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	37,148.00	37,148.00	0.00	37,148.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			37,148.00	37,148.00	0.00	37,148.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	126,686.00	126,686.00	0.00	126,686.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			126,686.00	126,686.00	0.00	126,686.00	0.00	0.0%
TOTAL, EXPENDITURES			2,390,316.00	2,390,316.00	721,842.97	2,390,316.00		

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

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San Ysidro Elementary
San Diego County

First Interim
Cafeteria Special Revenue Fund
Exhibit: Restricted Balance Detail

37 68379 0000000
Form 13I

Resource	Description	2014/15 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,164,824.06
Total, Restricted Balance		<u>1,164,824.06</u>