

To: Board Members

From: Constance Hubbard, Superintendent  
Michael Brady, Assistant Superintendent  
Song Chin-Bendib, Chief Business Official  
Michelle Nguyen, Director of Fiscal Services

Subject: **REVIEW 2014-15 SECOND INTERIM FINANCIAL REPORT OF THE DISTRICT; DETERMINE A *POSITIVE* CERTIFICATION OF THE DISTRICT'S ABILITY TO MEET FINANCIAL OBLIGATIONS FOR CURRENT YEAR AND SUBSEQUENT TWO FISCAL YEARS; AND AUTHORIZE BUDGET TRANSFERS OF FUNDS**

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I. **SUPPORT INFORMATION**

The Piedmont Unified School District, like all California public schools, is in its second year of funding under Local Control Funding Formula (LCFF). The District budget is made up of 52% LCFF, 28% of School Parcel Tax, 7% parent club and Piedmont Educational Foundation donations, and the balance of 13% from Federal funds, State lottery money, and other miscellaneous revenues.

Governing Boards are required to certify the financial condition of each school district at two intervals during the school year, though the Board routinely reviews the budget more often.

Per the requirements of AB 1200, the District declares its ability to meet its financial obligations through one of three self-certifications:

- *Positive* Certification means that the District believes it can meet its financial obligations for the remainder of the current fiscal year and subsequent two fiscal years;
- *Qualified* Certification indicates a district may not be able to meet its financial obligations in the current and two subsequent fiscal years;
- *Negative* Certification is used when a district will not be able to meet its financial obligations for the remainder of the current year nor for the subsequent two fiscal years

*Qualified* or *Negative* Certifications serve as an “early warning device” and are transmitted to the County Office, California Department of Education, and the State Controller for possible intervention by these agencies.

In compliance with Education Code EC 42131(a)(1) requirements, Assembly Bill (AB) AB 1200, and AB 2756, the Piedmont USD is certifying a positive certification for its 2014-2015 Second Interim Report. The Second Interim Report as presented reflects relevant information to budgets for 2014-15 through 2016-17 based on conditions as of January 31, 2015. Per guidelines established by the Alameda County Office of Education (ACOE), the Second Interim report uses the Fiscal Crisis and Management Assistance Team (FCMAT) LCFF calculator for

determining multi-year projections. The FCMAT/LCFF calculator assumes Cost of Living Adjustments (COLA) provided by the California State Department of Finance (DOF) as follows:

- 0.85% for 2014-15
- 1.58% for 2015-16 (was 2.19% at First Interim)
- 2.17% for 2016-17. (was 2.14% at First Interim)

The 2014-15 year shows a projected positive ending fund balance of \$2,298,913 (including a 4% reserve for economic uncertainty, plus an additional \$835,109 for use in 2015-16). There is no (0%) increase included in the school support parcel tax for 2015-16 and 2016-17. For 2014-15, the District will conduct the Public Hearing on April 22, 2015, to determine the actual levy of the Parcel Tax for 2015-16.

The budget documents presented in this Second Interim report continue to serve as a reflection of the District's goals and philosophy of providing a depth and breadth of student programs. They reflect the tremendous support of the community as expressed in revenues from the School Support Parcel Tax; annual support from the Piedmont Educational Foundation Endowment; the funding of personnel and direct per-student contributions from parent clubs, including direct contributions of \$300 per student; numerous donations and grants from service organizations, youth sports clubs, and other support clubs like PRAISE, CHIME, and PAINTS; and philanthropic efforts from individuals and foundations. Finally, the Second Interim report continues to incorporate budget development recommendations made at the February 12, 2014 Board meeting in the following areas: reserve for economic uncertainty; supplemental and concentration grant funding; instructional materials funding; adult education; deferred maintenance; and capital facilities.

**Second Interim (as of January 31, 2015) from the First Interim as of 12/10/14 – Revenue: +\$567,280**

Below are the major contributing factors:

State Revenues: Mandated cost reimbursement increased by \$78k;  
Local Revenues: Piedmont Education Foundation \$31k, FallFest \$14k, Parent clubs \$138k, support clubs \$73k, principal resource accounts of \$231k

Second Interim (as of January 31, 2015) – Expenditures: +544,633

Classified Salaries: adjustments to salary calculations in January and adjustments in personnel for specialized programs; Employee Benefits: reflect actual benefits encumbrances and transfer of some personnel benefits costs between operating funds; Books & Supplies/Services & Operating expenses: booked against revenues received

Second Interim (as of January 31, 2015) – Ending Fund Balance: \$2,298,913

The total ending balance on January 31, 2015, is projected to be \$2,298,913, which represents 6.39% of total expenditures. The District continues to maintain

reserves through cost saving measures, including roll-over of ending fund balances where authorized, and the preservation of General Fund money through use of restricted, one-time funding (Federal, Parent Club emergency funding, etc.). AB 1200 requires each district to maintain a 3% reserve for economic uncertainty. An Ending Fund Balance of \$835,109 (plus \$25,000 set aside for Revolving Cash operations) is what remains after the 4% reserve goal set forth by the Board has been met.

Long-term Budget Challenges: The unfunded CalSTRS liability, CalPERS contributions, and the effects of Proposition 2 (Rainy Day Fund). In his January Budget proposals for 2015-16, the Governor has not added any new money to address the increased costs of CalSTRS and CalPERS to Local Education Agencies (LEAs).

CalSTRS liability:

Assembly Bill 1469 increased the contribution rates that employers, employees and the state pay to support the State Teachers Retirement System (STRS). 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.

What follows is a chart outlining the breakdown of increased STRS rates for the employer, employee, and the state:

<b>CalSTRS Employer and Employee Contribution Rates per Education Code Sections 22901.7 and 22950.5</b>							
	<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>
<b>Employer</b>	8.88%	10.73%	12.58%	14.43%	16.28%	18.13%	19.1%
<b>Member - classic (2% at 60)</b>	8.15%	9.20%	10.25%	10.25%	10.25%	10.25%	10.25%
<b>Member - new (2% at 62)</b>	8.15%	8.56%	9.205%	9.205%	9.205%	9.205%	9.205%

State CalSTRS Contribution Rates:

2014-2015            3.454%  
 2016-2017            6.328%

(Note: 2015-16 state contribution rates were not available)

The increase in CalSTRS Employer contribution rates will impact the District's budget by approximately \$669,000 in increased costs over three years.

## CalPERS Contributions

The CalPERS Board adopted changes to the actuarial assumptions to be in effect June 30, 2015. The changes result in a projected increase to the employer contribution rates for 2015-16 and for the next five years.

<b>CalPERS Actual and Projected Rates</b>						
<b>2014-15 Actual</b>	<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>
<b>11.771%</b>	12.6%	15.0%	16.6%	18.2%	19.9%	20.4%

A CalPERS contribution rate for employers of 13.02% was built into the LCFF base grant. There is no increase in state funding for employer contribution rates in excess of 13.02%.

The increase in CalPERS Employer contribution rates will cost the District approximately \$283,000 from 2014-15 through 2016-17.

Proposition 2:

Proposition 2 was approved by the voters on November 4, 2014. As an amendment to the California Constitution, Proposition 2 creates two distinct reserves – the state Budget Stabilization Account (BSA) and the K-14 “Public School System Stabilization Account” (PSSSA) which will impact school districts like Piedmont USD. For a contribution to the PSSSA reserve to occur, all of the following must be true:

1. The state must have repaid to schools the past Proposition 98 Maintenance Factor (\$6.6 billion as of 2013-14).
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. Proposition 98 must be calculated using Test 1 (since passage of Prop. 98 in 1988, Test 1 has been used only three times - in 1988-89, 2011-12, and 2012-13). Test 1 establishes a set percentage of state general fund revenues and serves as the minimum guarantee or funding floor for Proposition 98.
4. Proposition 98 must not be suspended (Proposition 98 has been suspended twice: in 2004-05 and 2010-11).

When the above listed conditions are met and revenues are deposited into the PSSSA, school district reserves will be capped in the following fiscal year. According to Senate Bill 858 (Chapter 32/2014), the fiscal year after a transfer is made into the PSSSA, school districts would not be able to have a “combined assigned and unassigned ending fund balances” of more than twice the minimum recommended reserve for economic uncertainties required by state regulations. County offices of education (COEs) could provide an exemption under “extraordinary fiscal circumstances,” but only for up to two consecutive fiscal years within a three-year period; in the third year, a COE would not be able to grant a

waiver and a district would be required to spend down its reserves to the capped level or be out of compliance with the law.

While the conditions listed above to trigger the cap in Reserves seemed unlikely, the conditions have changed due to the improved economic conditions at the State level. If the 2015 May Revision continues the positive economic growth that fuels public education, the Reserve Cap trigger could happen in 2015-16.

Multi-year Projections (as of January 31, 2015) – 2015-16 Assumptions:

Revenue:

- FCMAT/LCFF calculator used to define base/grade level grants plus LCFF scheduled Economic Recovery Growth Target (year three) based on ADA of 2604. The ADA is the same as 2014-15, based on October 2, 2014, CBEDs census data of 2,700 students.
- As part of the LCFF formula, the District is projected to receive \$112,786 in Supplemental & Concentration grant; it is not additional funding but is part of the base grant
- Federal funding remains at the 2014-15 level
- State funding is projected to increase by cost of living adjustment (COLA of 1.58%) plus projected one-time funds of \$468,720.
- No increase (0%) on School Support Parcel Tax over 2014-15 level
- Piedmont Educational Foundation Endowment contribution of \$250k
- Parent Club contributions of approximately \$1.79 million (direct District-funded support and parent club funded personnel with benefits costs)

Expenditures:

- 0% increase in salary schedules for all employees
- “Step & Column” and “Longevity” salary increases of 1.5% for certificated/classified (\$251k/\$83k); total of certificated 201.95 FTE and classified 131.79 FTE
- For 2015-16, Adult Education funding will be provided directly to K-12 school districts in the same amount as their maintenance of effort (MOE), thus the Adult Education apportionment funding (\$285,463) that has been part of the LCFF for the past two years can be retained by the General Fund; additionally, Adult Education is projected to transfer \$120,000 of its direct funding to General Fund for direct support/indirect costs
- \$50,000 transfer to Capital Facilities Fund for Witter Field sinking fund
- \$190,000 transfer to Deferred Maintenance Fund per historical categorical funding levels
- An increase of 1.85% of CalSTRS funding rate from 8.88% to 10.73%

## Multi-year Projections (as of January 31, 2015) – 2016-17 Assumptions

### Revenue:

- FCMAT/LCFF calculator used to define base/grade level grants plus LCFF scheduled Economic Recovery Growth Target (year four) based on ADA of 2,634. This is a projected increase of 30 ADA from 2015-16.
- As part of the LCFF formula, the District is projected to receive \$115,203 in Supplemental & Concentration grant; it is not additional funding but part of the base grant
- Federal funding remains at the 2015-16 level
- State funding is based on the 2015-16 level with a slight increase of COLA at 2.17%
- No increase (0%) to School Support Parcel Tax over 2015-16 level
- Piedmont Educational Foundation Endowment contribution of \$250k
- Parent Club contributions of approximately \$1.82 million (direct District-funded support and parent club funded personnel with benefits costs less one-time contributions)

### Expenditures:

- 0% increase in salary schedules for all employees
- “Step & Column” and “Longevity” salary increases of 1.5% for certificated/classified (\$255k/\$84k).
- Adult Education funding will be provided directly to K-12 school districts in the same amount as their maintenance of effort (MOE), thus the Adult Education apportionment funding (\$285,463) that has been part of the LCFF can be retained by the General Fund; additionally, Adult Education is projected to transfer \$120,000 of its direct funding to General Fund for direct support/indirect costs
- \$50,000 transfer to Capital Facilities Fund for Witter Field sinking fund
- \$180,000 transfer to Deferred Maintenance Fund per historical categorical funding levels

## **Status of Other Funds Operated by the District as of Second Interim (1/31/15)**

### Adult Education – Fund 11

The Adult Education Fund is balanced for the 2014-15 year. For the 2014-15 fiscal year the district must “expend no less for the Adult Education program than the amount spent in the 2012-13 fiscal year.” The Adult Education program is solvent and has reserves sufficient to satisfy the “maintenance of effort” requirement. For 2015-16, Adult Education funding will be provided directly to K-12 school districts in the same amount as their maintenance of effort (MOE), thus the Adult Education apportionment funding (\$285,463) that has been part of the LCFF for 2013-14 and 2014-15 will be retained by the General Fund; additionally, Adult Education is projected to transfer \$120,000 of its direct funding (335,912) to General Fund for direct support/indirect costs

### Cafeteria Fund – Fund 13

The Cafeteria Fund is a separate fund for which the District tracks all food services operations. Food services at the elementary sites are exclusively operated by parent volunteers. Food service at the High and Middle schools require at least 3 employees whose salaries are accounted for through this fund. This fund does not receive contributions from the District General Fund. Revenue is anticipated to increase by the cost of salary and benefits for employees in the multi-year projections. Expenses include 0% increase in salaries for 2015-16 and 2016-17 and 1.5% in longevity increases and additional PERS contribution.

### Deferred Maintenance Fund - Fund 14

The source of revenue to this fund is no longer designated as a combination of State funds which require matching District funds. All funds have been rolled into the LCFF which goes directly to the District General Fund, therefore all “revenue” for this fund is from a transfer from the District General Fund as designated by the Board at the February 12, 2014 Board meeting. The amount to be transferred is budgeted at \$190,000 and will continue through 2016-17. Expenditures for this fund are for needed roof repairs. Excess funds are reserved for emergencies.

### Building Fund – Fund 21

All funds have been expended on Seismic Safety Bond Program (SSBP) projects approved by the Board.

### State School Facilities Fund – Fund 35

The Board has recommended setting aside \$100,000 for use in possibly developing a District Facilities Master Facility Plan. The spending plan for all of the funds has not been finalized.

### Capital Facilities Fund - Fund 40

The Capital Facilities Fund is a fund for capital projects as identified by the Board of Education. Changes in the multi-year projections reflect ongoing transfers of \$50,000 from the General Fund for future field replacement needs and ongoing local donations from the City of Piedmont, PHS Boosters and local sports groups of \$60,000. A likely use of the funds is the replacement of Witter Field turf when necessary.

### NODA Fund – Fund 17

The NODA Fund was established by the Board of Education to use the proceeds from the sale of a mural by artist (and former PHS student) Benjamin Hideo Noda to establish a fund from which the interest earned is used for grants to support visual arts at the secondary level. The NODA account is fully funded, and there are no changes to report at the second interim and there are no significant changes in the multi-year projections. The balance of this fund is included as part of the 6% cap on Reserves that will be imposed if the Proposition 2 provisions are not amended.

## Summary and Recommendation

The Budget Advisory Committee (BAC), which is a standing committee with representatives from all stakeholders in the District, is a vehicle for dissemination of information to as many parents, students, staff and community members as possible. Its purpose is to review the District's budget, share the information with constituent groups and generate recommendations for Board consideration in the budget review process. It provides frequent opportunities for the Piedmont educational community to review the District's budget and identify trends. The Committee is advisory in nature and does not have decision-making responsibilities. The subcommittee of the BAC for the review of the parcel tax will submit recommendations as to its levy for 2015-16 prior to the public hearing on April 22, 2015.

Staff has provided and will continue outreach to all stakeholders in the District to understand the implications of the new State Local Control Funding Formula (LCFF) and the Local Control Accountability Plan (LCAP), which is now part of every budget development process. Although LCAP is not required to be part of the interim report filing, its priorities are manifested and covered in the Second Interim Report.

It is recommended that the Board of Education review and approve the 2014-15 Second Interim Report as presented and that they provide a Positive Certification as to the District's ability to meet its financial obligations for the current year and subsequent two fiscal years based on the District's reserve levels and its ability to increase revenue and reduce expenses as needed and in time to respond to economic uncertainty. This recommendation is based on information that is available as of January 31, 2015.

Piedmont is committed to the long-term tradition of solid fiscal responsibility in the management of the District's finances. The District Business Services staff continues to work closely with the Business Services Department at the Alameda County Office of Education, incorporate Fiscal Crisis and Management Assistance Team (FCMAT) LCFF Calculator and Planning Factors, and consult School Services of California when necessary. The Alameda County Office of Education is dedicated to supporting Piedmont to assure all requirements of AB 1200 and the Daucher Bill are met.

## **II. RECOMMENDATION: APPROVE**

Upon review of the 2014-15 PUSD Second Interim Report, approve a *Positive* certification of the District's ability to address and meet its financial obligations for the current year and subsequent two years and make all budget transfers as required.

Attachments



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

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

Date: \_\_\_\_\_

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2015

Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

**POSITIVE CERTIFICATION**

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

**QUALIFIED CERTIFICATION**

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

**NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Michelle Nguyen

Telephone: 510-594-2620

Title: Director of Fiscal Services

E-mail: mnguyen@piedmont.k12.ca.us

**Criteria and Standards Review Summary**

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

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

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

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

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

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

**AB 2756 REPORTING REQUIREMENTS**  
2014/15 Second Interim Report

**District:** Piedmont Unified School

**Date:** 03/11/15

Please check one:

**The district does not have a study, report, evaluation, or audit that contains evidence that the school district is showing fiscal distress under the standards and criteria adopted in Section 33127, or a report on the school district by the County Office Fiscal Crisis and Management Assistance Team (FCMAT) or any regional team created pursuant to subdivision (i) or Section 42127.8.**

**The district has and is submitting the following reports under the requirement of EC 42127.6 (a)(1):**

1. **Report Title:** \_\_\_\_\_  
**Prepared by:** \_\_\_\_\_  
**Date:** \_\_\_\_\_ **Copy attached**

2. **Report Title:** \_\_\_\_\_  
**Prepared by:** \_\_\_\_\_  
**Date:** \_\_\_\_\_ **Copy attached**

3. **Report Title:** \_\_\_\_\_  
**Prepared by:** \_\_\_\_\_  
**Date:** \_\_\_\_\_ **Copy attached**

Attach additional sheets, if necessary.

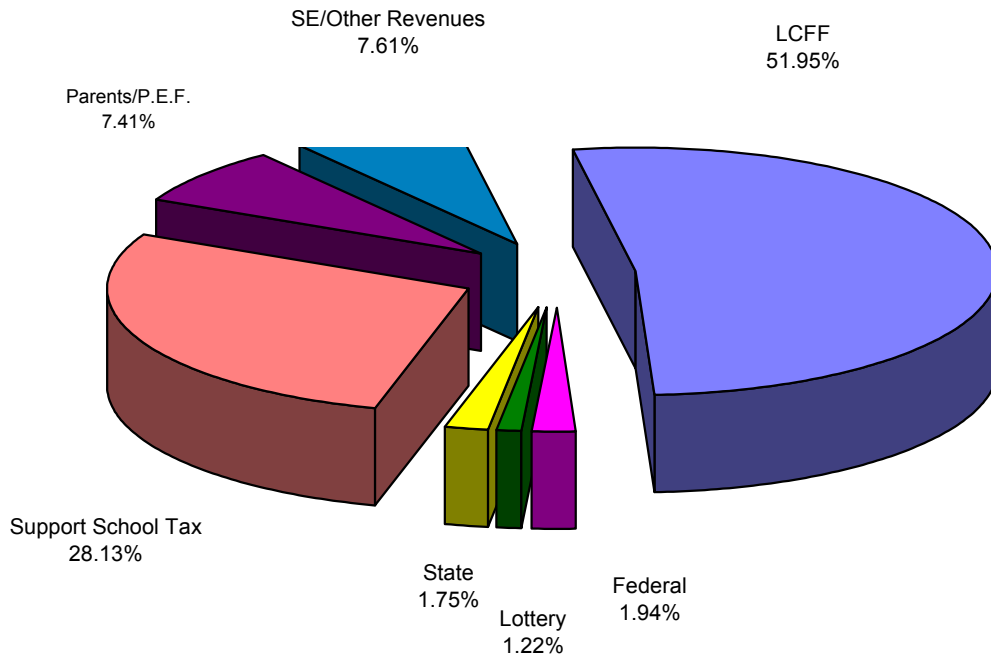
**Signature:**   
Chief Business Official

**Date:** 03/11/15

Please submit this form with original signature and any accompanying reports by the reporting deadline to:

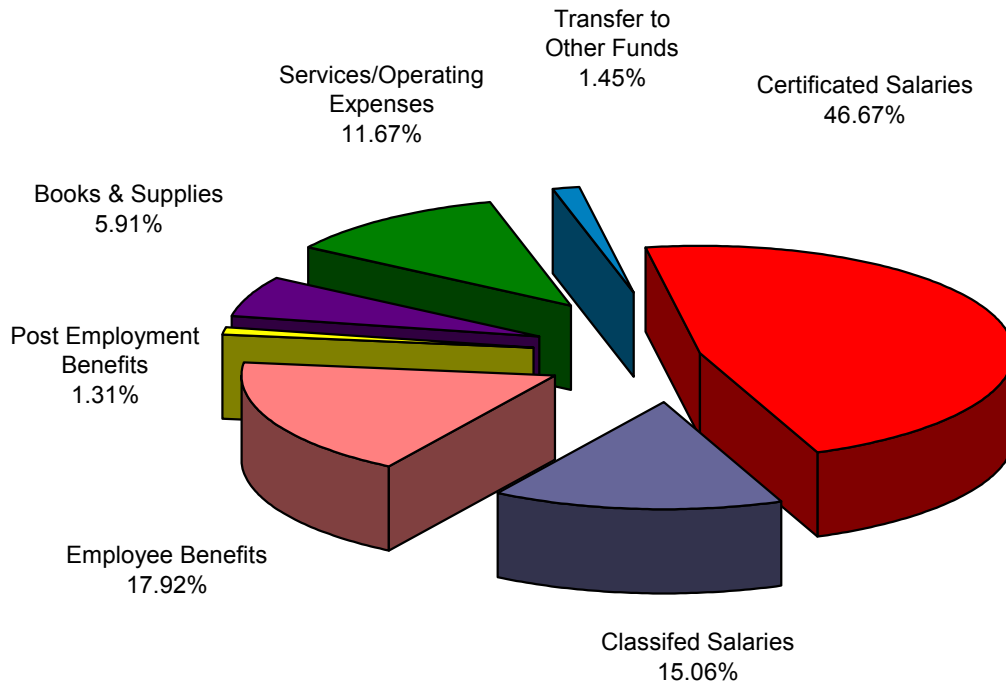
**District Business & Advisory Services  
Alameda County Office of Education  
313 West Winton Avenue, Room 348  
Hayward, CA 94544**

**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
REVENUE SOURCES  
2014-2015 SECOND INTERIM**



<b>Revenues</b>	<b>Amount</b>	<b>% of Total</b>
LCFF	17,706,481	51.95%
Federal	661,781	1.94%
Lottery	415,272	1.22%
State	596,914	1.75%
Support School Tax	9,587,374	28.13%
Parents/P.E.F.	2,524,472	7.41%
Special Ed/Other Revenues	2,593,404	7.61%
<b>Total Revenues</b>	<b>34,085,698</b>	<b>100.00%</b>

**PIEDMONT UNIFIED SCHOOL DISTRICT  
GENERAL FUND  
EXPENDITURES  
2014-2015 SECOND INTERIM**



<b>Expenditures</b>	<b>Amount</b>	<b>% of Total</b>
<b>Certificated Salaries</b>	<b>16,875,393</b>	<b>46.67%</b>
<b>Classified Salaries</b>	<b>5,445,339</b>	<b>15.06%</b>
<b>Employee Benefits</b>	<b>6,481,228</b>	<b>17.92%</b>
<b>Post Employment Benefits</b>	<b>475,000</b>	<b>1.31%</b>
<b>Books &amp; Supplies</b>	<b>2,137,751</b>	<b>5.91%</b>
<b>Services/Operating Exp.</b>	<b>4,219,928</b>	<b>11.67%</b>
<b>Transfer to Other Funds</b>	<b>525,463</b>	<b>1.45%</b>
<b>Total Expenditures</b>	<b>36,160,102</b>	<b>100.00%</b>

**PIEDMONT UNIFIED SCHOOL DISTRICT  
FINANCIAL SUMMARY - SECOND INTERIM  
GENERAL FUND - FUND 01**

2014 - 2015 Budget  
03/11/2015

	12/10/14 First Interim	03/11/15 Second Interim	Difference
<b>A) REVENUES:</b>			
LOCAL CONTROL FUNDING FORMULA	17,707,718	17,706,481	(1,237)
FEDERAL REVENUES	661,781	661,781	-
OTHER STATE REVENUES	930,271	1,012,186	81,915
LOCAL REVENUES	13,106,770	13,593,372	486,602
SE APPORTIONMENT	1,111,878	1,111,878	-
<b>TOTAL REVENUES:</b>	<b>33,518,418</b>	<b>34,085,698</b>	<b>567,280</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	16,775,650	16,875,393	99,743
CLASSIFIED SALARIES	5,501,229	5,445,339	(55,890)
EMPLOYEE BENEFITS	6,499,584	6,481,228	(18,356)
POST EMPLOYMENT BENEFITS	475,000	475,000	-
BOOKS AND SUPPLIES	2,052,033	2,137,751	85,718
SERVICES/OPERATING EXP.	3,663,920	4,081,060	417,140
CAPITAL OUTLAY	122,590	138,868	16,278
TRANSFER TO CAPITAL FACILITIES	50,000	50,000	-
TRANSFER TO ADULT EDUCATION	285,463	285,463	-
TRANSFER TO DEFERRED MAINT.	190,000	190,000	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>35,615,469</b>	<b>36,160,102</b>	<b>544,633</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>(2,097,051)</b>	<b>(2,074,404)</b>	<b>22,647</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	4,373,317	4,373,317	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	4,373,317	4,373,317	
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>2,276,266</b>	<b>2,298,913</b>	<b>22,647</b>

**COMPONENTS OF ENDING BALANCE:**

**Reserved Amounts:**

a) Revolving Cash	25,000	25,000
b) Economic Uncertainties (4%)	1,417,019	1,438,804
c) Reserve Fund Balance for 2015-16	834,247	835,109

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	17,460,646.00	17,517,718.00	9,127,867.10	17,516,481.00	(1,237.00)	0.0%
2) Federal Revenue		8100-8299	654,546.00	661,781.00	10,124.00	661,781.00	0.00	0.0%
3) Other State Revenue		8300-8599	893,620.00	930,271.00	479,400.44	1,012,186.00	81,915.00	8.8%
4) Other Local Revenue		8600-8799	13,380,454.00	14,218,648.00	9,047,785.68	14,705,250.00	486,602.00	3.4%
5) TOTAL, REVENUES			32,389,266.00	33,328,418.00	18,665,177.22	33,895,698.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	16,873,290.00	16,775,650.00	9,377,198.46	16,875,393.00	(99,743.00)	-0.6%
2) Classified Salaries		2000-2999	5,086,535.00	5,501,229.00	2,962,716.20	5,445,339.00	55,890.00	1.0%
3) Employee Benefits		3000-3999	6,834,710.00	6,974,584.00	3,711,434.09	6,956,228.00	18,356.00	0.3%
4) Books and Supplies		4000-4999	854,263.00	2,052,033.00	1,251,707.09	2,137,751.00	(85,718.00)	-4.2%
5) Services and Other Operating Expenditures		5000-5999	3,609,469.00	3,663,920.00	1,874,959.19	4,081,060.00	(417,140.00)	-11.4%
6) Capital Outlay		6000-6999	0.00	122,590.00	128,392.75	138,868.00	(16,278.00)	-13.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			33,258,267.00	35,090,006.00	19,306,407.78	35,634,639.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(869,001.00)	(1,761,588.00)	(641,230.56)	(1,738,941.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	515,463.00	335,463.00	0.00	335,463.00	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			(515,463.00)	(335,463.00)	0.00	(335,463.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,384,464.00)	(2,097,051.00)	(641,230.56)	(2,074,404.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,373,316.66	4,373,316.66		4,373,316.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,373,316.66	4,373,316.66		4,373,316.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,373,316.66	4,373,316.66		4,373,316.66		
2) Ending Balance, June 30 (E + F1e)			2,988,852.66	2,276,265.66		2,298,912.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
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			639,501.57	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	1,438,804.00	1,438,804.00		1,438,804.00		
Unassigned/Unappropriated Amount			885,547.09	812,461.66		835,108.66		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	6,666,284.00	6,342,384.00	3,326,754.00	5,516,947.00	(825,437.00)	-13.0%
Education Protection Account State Aid - Current Year		8012	2,461,295.00	3,044,020.00	1,504,113.00	3,044,020.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	59,892.00	60,618.00	0.00	59,046.00	(1,572.00)	-2.6%
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	6,705,019.00	6,592,195.00	3,873,948.11	7,043,576.00	451,381.00	6.8%
Unsecured Roll Taxes		8042	422,969.00	374,460.00	324,091.03	482,507.00	108,047.00	28.9%
Prior Years' Taxes		8043	(75,302.00)	8,700.00	(43,292.50)	8,700.00	0.00	0.0%
Supplemental Taxes		8044	31,209.00	94,644.00	51,334.46	115,335.00	20,691.00	21.9%
Education Revenue Augmentation Fund (ERAF)		8045	1,072,556.00	1,075,889.00	0.00	1,305,754.00	229,865.00	21.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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			17,343,922.00	17,592,910.00	9,036,948.10	17,575,885.00	(17,025.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	(190,000.00)	0.00	(190,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	116,724.00	114,808.00	90,919.00	130,596.00	15,788.00	13.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,460,646.00	17,517,718.00	9,127,867.10	17,516,481.00	(1,237.00)	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	501,755.00	501,755.00	0.00	501,755.00	0.00	0.0%
Special Education Discretionary Grants		8182	55,516.00	56,038.00	330.00	56,038.00	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	55,123.00	54,410.00	6,940.00	54,410.00	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	32,340.00	32,340.00	0.00	32,340.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	9,812.00	17,238.00	2,854.00	17,238.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>654,546.00</b>	<b>661,781.00</b>	<b>10,124.00</b>	<b>661,781.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	124,966.00	87,607.00	0.00	87,607.00	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	92,487.00	170,742.00	248,157.00	248,157.00	77,415.00	45.3%
Lottery - Unrestricted and Instructional Materials		8560	415,272.00	415,272.00	161,339.13	415,272.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	99,161.00	89,919.00	0.00	89,919.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence								
Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards								
Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	161,734.00	166,731.00	69,904.31	171,231.00	4,500.00	2.7%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>893,620.00</b>	<b>930,271.00</b>	<b>479,400.44</b>	<b>1,012,186.00</b>	<b>81,915.00</b>	<b>8.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
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	9,587,374.00	9,587,374.00	5,270,439.24	9,587,374.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	100,000.00	105,000.00	37,225.88	105,000.00	0.00	0.0%
Interest		8660	12,390.00	17,500.00	4,442.58	10,000.00	(7,500.00)	-42.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,609,537.00	3,396,896.00	3,109,923.98	3,890,998.00	494,102.00	14.5%
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	1,071,153.00	1,111,878.00	625,754.00	1,111,878.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>13,380,454.00</b>	<b>14,218,648.00</b>	<b>9,047,785.68</b>	<b>14,705,250.00</b>	<b>486,602.00</b>	<b>3.4%</b>
<b>TOTAL, REVENUES</b>			<b>32,389,266.00</b>	<b>33,328,418.00</b>	<b>18,665,177.22</b>	<b>33,895,698.00</b>	<b>567,280.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	13,447,660.00	12,967,476.00	7,270,797.86	13,120,410.00	(152,934.00)	-1.2%
Certificated Pupil Support Salaries		1200	1,341,869.00	1,401,772.00	768,674.88	1,389,496.00	12,276.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,670,270.00	1,984,686.00	1,123,204.16	1,922,411.00	62,275.00	3.1%
Other Certificated Salaries		1900	413,491.00	421,716.00	214,521.56	443,076.00	(21,360.00)	-5.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>16,873,290.00</b>	<b>16,775,650.00</b>	<b>9,377,198.46</b>	<b>16,875,393.00</b>	<b>(99,743.00)</b>	<b>-0.6%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,576,040.00	2,455,965.00	1,314,153.60	2,447,833.00	8,132.00	0.3%
Classified Support Salaries		2200	1,173,518.00	1,226,481.00	702,410.87	1,204,345.00	22,136.00	1.8%
Classified Supervisors' and Administrators' Salaries		2300	100,103.00	232,395.00	121,404.22	232,395.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,217,092.00	1,385,748.00	776,012.51	1,384,946.00	802.00	0.1%
Other Classified Salaries		2900	19,782.00	200,640.00	48,735.00	175,820.00	24,820.00	12.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>5,086,535.00</b>	<b>5,501,229.00</b>	<b>2,962,716.20</b>	<b>5,445,339.00</b>	<b>55,890.00</b>	<b>1.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,391,868.00	1,522,490.00	572,249.50	1,501,931.00	20,559.00	1.4%
PERS		3201-3202	557,033.00	559,355.00	225,196.18	554,748.00	4,607.00	0.8%
OASDI/Medicare/Alternative		3301-3302	603,096.00	612,246.00	371,323.67	609,771.00	2,475.00	0.4%
Health and Welfare Benefits		3401-3402	3,357,618.00	3,376,663.00	2,146,934.98	3,393,499.00	(16,836.00)	-0.5%
Unemployment Insurance		3501-3502	10,753.00	10,953.00	5,196.92	10,782.00	171.00	1.6%
Workers' Compensation		3601-3602	404,342.00	417,877.00	192,116.12	410,497.00	7,380.00	1.8%
OPEB, Allocated		3701-3702	510,000.00	475,000.00	198,416.72	475,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,834,710.00</b>	<b>6,974,584.00</b>	<b>3,711,434.09</b>	<b>6,956,228.00</b>	<b>18,356.00</b>	<b>0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	141,728.00	218,661.00	64,700.30	211,657.00	7,004.00	3.2%
Books and Other Reference Materials		4200	7,817.00	9,678.00	6,803.54	11,708.00	(2,030.00)	-21.0%
Materials and Supplies		4300	669,624.00	1,200,143.00	686,879.01	1,360,575.00	(160,432.00)	-13.4%
Noncapitalized Equipment		4400	35,094.00	623,551.00	493,324.24	553,811.00	69,740.00	11.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>854,263.00</b>	<b>2,052,033.00</b>	<b>1,251,707.09</b>	<b>2,137,751.00</b>	<b>(85,718.00)</b>	<b>-4.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	65,515.00	161,370.00	265,620.12	353,198.00	(191,828.00)	-118.9%
Dues and Memberships		5300	18,320.00	37,392.00	50,531.90	59,274.00	(21,882.00)	-58.5%
Insurance		5400-5450	146,866.00	172,567.00	91,726.99	174,825.00	(2,258.00)	-1.3%
Operations and Housekeeping Services		5500	442,300.00	472,200.00	271,693.67	497,300.00	(25,100.00)	-5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	268,311.00	333,342.00	188,289.65	348,647.00	(15,305.00)	-4.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,557,570.00	2,409,812.00	986,910.67	2,583,740.00	(173,928.00)	-7.2%
Communications		5900	110,587.00	77,237.00	20,186.19	64,076.00	13,161.00	17.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,609,469.00</b>	<b>3,663,920.00</b>	<b>1,874,959.19</b>	<b>4,081,060.00</b>	<b>(417,140.00)</b>	<b>-11.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	10,475.00	(10,475.00)	New
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	122,590.00	128,392.75	128,393.00	(5,803.00)	-4.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>122,590.00</b>	<b>128,392.75</b>	<b>138,868.00</b>	<b>(16,278.00)</b>	<b>-13.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>33,258,267.00</b>	<b>35,090,006.00</b>	<b>19,306,407.78</b>	<b>35,634,639.00</b>	<b>(544,633.00)</b>	<b>-1.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	515,463.00	335,463.00	0.00	335,463.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			515,463.00	335,463.00	0.00	335,463.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			(515,463.00)	(335,463.00)	0.00	(335,463.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	17,343,922.00	17,402,910.00	9,036,948.10	17,385,885.00	(17,025.00)	-0.1%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	557,890.00	609,434.00	402,154.12	686,849.00	77,415.00	12.7%
4) Other Local Revenue		8600-8799	12,263,494.00	13,052,281.00	8,412,599.57	13,505,567.00	453,286.00	3.5%
5) TOTAL, REVENUES			30,165,306.00	31,064,625.00	17,851,701.79	31,578,301.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	14,834,961.00	14,667,668.00	8,168,080.85	14,715,082.00	(47,414.00)	-0.3%
2) Classified Salaries		2000-2999	3,028,717.00	3,548,593.00	1,930,860.30	3,534,662.00	13,931.00	0.4%
3) Employee Benefits		3000-3999	5,507,270.00	5,737,688.00	2,922,899.66	5,715,979.00	21,709.00	0.4%
4) Books and Supplies		4000-4999	669,794.00	1,450,196.00	867,878.50	1,608,093.00	(157,897.00)	-10.9%
5) Services and Other Operating Expenditures		5000-5999	1,902,798.00	2,171,150.00	1,356,396.15	2,350,847.00	(179,697.00)	-8.3%
6) Capital Outlay		6000-6999	0.00	122,590.00	128,392.75	128,393.00	(5,803.00)	-4.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			25,943,540.00	27,697,885.00	15,374,508.21	28,053,056.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,221,766.00	3,366,740.00	2,477,193.58	3,525,245.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	515,463.00	335,463.00	0.00	335,463.00	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	(5,090,767.00)	(4,488,826.00)	(128,315.54)	(4,624,684.00)	(135,858.00)	3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(5,606,230.00)	(4,824,289.00)	(128,315.54)	(4,960,147.00)		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(1,384,464.00)	(1,457,549.00)	2,348,878.04	(1,434,902.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,733,815.09	3,733,815.09		3,733,815.09	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,733,815.09	3,733,815.09		3,733,815.09		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,733,815.09	3,733,815.09		3,733,815.09		
2) Ending Balance, June 30 (E + F1e)			2,349,351.09	2,276,266.09		2,298,913.09		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
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			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	1,438,804.00	1,438,804.00		1,438,804.00		
Unassigned/Unappropriated Amount			885,547.09	812,462.09		835,109.09		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	6,666,284.00	6,342,384.00	3,326,754.00	5,516,947.00	(825,437.00)	-13.0%
Education Protection Account State Aid - Current Year		8012	2,461,295.00	3,044,020.00	1,504,113.00	3,044,020.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	59,892.00	60,618.00	0.00	59,046.00	(1,572.00)	-2.6%
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	6,705,019.00	6,592,195.00	3,873,948.11	7,043,576.00	451,381.00	6.8%
Unsecured Roll Taxes		8042	422,969.00	374,460.00	324,091.03	482,507.00	108,047.00	28.9%
Prior Years' Taxes		8043	(75,302.00)	8,700.00	(43,292.50)	8,700.00	0.00	0.0%
Supplemental Taxes		8044	31,209.00	94,644.00	51,334.46	115,335.00	20,691.00	21.9%
Education Revenue Augmentation Fund (ERAF)		8045	1,072,556.00	1,075,889.00	0.00	1,305,754.00	229,865.00	21.4%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	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			17,343,922.00	17,592,910.00	9,036,948.10	17,575,885.00	(17,025.00)	-0.1%
<b>LCFF Transfers</b>								
Unrestricted LCFF Transfers - Current Year	0000	8091	0.00	(190,000.00)	0.00	(190,000.00)	0.00	0.0%
All Other LCFF Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF SOURCES			17,343,922.00	17,402,910.00	9,036,948.10	17,385,885.00	(17,025.00)	-0.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement Current Year	6355-6360	8311						
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	124,966.00	87,607.00	0.00	87,607.00	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	92,487.00	170,742.00	248,157.00	248,157.00	77,415.00	45.3%
Lottery - Unrestricted and Instructional Materials		8560	335,412.00	335,412.00	159,568.81	335,412.00	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	5,025.00	15,673.00	(5,571.69)	15,673.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>557,890.00</b>	<b>609,434.00</b>	<b>402,154.12</b>	<b>686,849.00</b>	<b>77,415.00</b>	<b>12.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
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	9,587,374.00	9,587,374.00	5,270,439.24	9,587,374.00	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	100,000.00	105,000.00	37,225.88	105,000.00	0.00	0.0%
Interest		8660	12,390.00	17,500.00	4,442.58	10,000.00	(7,500.00)	-42.9%
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	2,563,730.00	3,342,407.00	3,100,491.87	3,803,193.00	460,786.00	13.8%
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>12,263,494.00</b>	<b>13,052,281.00</b>	<b>8,412,599.57</b>	<b>13,505,567.00</b>	<b>453,286.00</b>	<b>3.5%</b>
<b>TOTAL, REVENUES</b>			<b>30,165,306.00</b>	<b>31,064,625.00</b>	<b>17,851,701.79</b>	<b>31,578,301.00</b>	<b>513,676.00</b>	<b>1.7%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	11,577,667.00	11,031,731.00	6,188,107.12	11,194,858.00	(163,127.00)	-1.5%
Certificated Pupil Support Salaries		1200	1,300,833.00	1,361,858.00	753,997.99	1,349,582.00	12,276.00	0.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,561,128.00	1,870,659.00	1,021,433.92	1,745,862.00	124,797.00	6.7%
Other Certificated Salaries		1900	395,333.00	403,420.00	204,541.82	424,780.00	(21,360.00)	-5.3%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>14,834,961.00</b>	<b>14,667,668.00</b>	<b>8,168,080.85</b>	<b>14,715,082.00</b>	<b>(47,414.00)</b>	<b>-0.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	568,585.00	554,765.00	313,086.19	589,534.00	(34,769.00)	-6.3%
Classified Support Salaries		2200	1,173,518.00	1,226,013.00	701,181.11	1,203,115.00	22,898.00	1.9%
Classified Supervisors' and Administrators' Salaries		2300	100,103.00	232,395.00	121,404.22	232,395.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,166,729.00	1,335,420.00	747,273.78	1,334,618.00	802.00	0.1%
Other Classified Salaries		2900	19,782.00	200,000.00	47,915.00	175,000.00	25,000.00	12.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,028,717.00</b>	<b>3,548,593.00</b>	<b>1,930,860.30</b>	<b>3,534,662.00</b>	<b>13,931.00</b>	<b>0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,218,542.00	1,330,204.00	464,947.26	1,305,635.00	24,569.00	1.8%
PERS		3201-3202	316,145.00	334,346.00	112,364.06	331,180.00	3,166.00	0.9%
OASDI/Medicare/Alternative		3301-3302	426,710.00	442,790.00	278,818.04	443,630.00	(840.00)	-0.2%
Health and Welfare Benefits		3401-3402	2,699,397.00	2,805,433.00	1,697,905.34	2,818,504.00	(13,071.00)	-0.5%
Unemployment Insurance		3501-3502	8,718.00	8,936.00	4,076.47	8,768.00	168.00	1.9%
Workers' Compensation		3601-3602	327,758.00	340,979.00	166,371.77	333,262.00	7,717.00	2.3%
OPEB, Allocated		3701-3702	510,000.00	475,000.00	198,416.72	475,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,507,270.00</b>	<b>5,737,688.00</b>	<b>2,922,899.66</b>	<b>5,715,979.00</b>	<b>21,709.00</b>	<b>0.4%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	141,728.00	216,661.00	64,700.30	209,657.00	7,004.00	3.2%
Books and Other Reference Materials		4200	7,817.00	9,574.00	6,708.94	11,604.00	(2,030.00)	-21.2%
Materials and Supplies		4300	487,155.00	938,112.00	545,036.76	1,075,511.00	(137,399.00)	-14.6%
Noncapitalized Equipment		4400	33,094.00	285,849.00	251,432.50	311,321.00	(25,472.00)	-8.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>669,794.00</b>	<b>1,450,196.00</b>	<b>867,878.50</b>	<b>1,608,093.00</b>	<b>(157,897.00)</b>	<b>-10.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	49,515.00	124,311.00	247,728.37	306,799.00	(182,488.00)	-146.8%
Dues and Memberships		5300	18,320.00	32,297.00	45,231.90	50,974.00	(18,677.00)	-57.8%
Insurance		5400-5450	146,866.00	172,567.00	91,726.99	174,825.00	(2,258.00)	-1.3%
Operations and Housekeeping Services		5500	442,300.00	472,200.00	271,693.67	497,300.00	(25,100.00)	-5.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	265,811.00	320,225.00	187,014.10	335,516.00	(15,291.00)	-4.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	869,599.00	973,113.00	493,113.88	922,157.00	50,956.00	5.2%
Communications		5900	110,387.00	76,437.00	19,887.24	63,276.00	13,161.00	17.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,902,798.00</b>	<b>2,171,150.00</b>	<b>1,356,396.15</b>	<b>2,350,847.00</b>	<b>(179,697.00)</b>	<b>-8.3%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	122,590.00	128,392.75	128,393.00	(5,803.00)	-4.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>122,590.00</b>	<b>128,392.75</b>	<b>128,393.00</b>	<b>(5,803.00)</b>	<b>-4.7%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>25,943,540.00</b>	<b>27,697,885.00</b>	<b>15,374,508.21</b>	<b>28,053,056.00</b>	<b>(355,171.00)</b>	<b>-1.3%</b>

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<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	515,463.00	335,463.00	0.00	335,463.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>515,463.00</b>	<b>335,463.00</b>	<b>0.00</b>	<b>335,463.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(5,090,767.00)	(4,488,826.00)	(128,315.54)	(4,624,684.00)	(135,858.00)	3.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>(5,090,767.00)</b>	<b>(4,488,826.00)</b>	<b>(128,315.54)</b>	<b>(4,624,684.00)</b>	<b>(135,858.00)</b>	<b>3.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(5,606,230.00)</b>	<b>(4,824,289.00)</b>	<b>(128,315.54)</b>	<b>(4,960,147.00)</b>	<b>(135,858.00)</b>	<b>2.8%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	116,724.00	114,808.00	90,919.00	130,596.00	15,788.00	13.8%
2) Federal Revenue		8100-8299	654,546.00	661,781.00	10,124.00	661,781.00	0.00	0.0%
3) Other State Revenue		8300-8599	335,730.00	320,837.00	77,246.32	325,337.00	4,500.00	1.4%
4) Other Local Revenue		8600-8799	1,116,960.00	1,166,367.00	635,186.11	1,199,683.00	33,316.00	2.9%
5) TOTAL, REVENUES			2,223,960.00	2,263,793.00	813,475.43	2,317,397.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	2,038,329.00	2,107,982.00	1,209,117.61	2,160,311.00	(52,329.00)	-2.5%
2) Classified Salaries		2000-2999	2,057,818.00	1,952,636.00	1,031,855.90	1,910,677.00	41,959.00	2.1%
3) Employee Benefits		3000-3999	1,327,440.00	1,236,896.00	788,534.43	1,240,249.00	(3,353.00)	-0.3%
4) Books and Supplies		4000-4999	184,469.00	601,837.00	383,828.59	529,658.00	72,179.00	12.0%
5) Services and Other Operating Expenditures		5000-5999	1,706,671.00	1,492,770.00	518,563.04	1,730,213.00	(237,443.00)	-15.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	10,475.00	(10,475.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,314,727.00	7,392,121.00	3,931,899.57	7,581,583.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,090,767.00)	(5,128,328.00)	(3,118,424.14)	(5,264,186.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	5,090,767.00	4,488,826.00	128,315.54	4,624,684.00	135,858.00	3.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			5,090,767.00	4,488,826.00	128,315.54	4,624,684.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	(639,502.00)	(2,990,108.60)	(639,502.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	639,501.57	639,501.57		639,501.57	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)			639,501.57	639,501.57		639,501.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			639,501.57	639,501.57		639,501.57		
2) Ending Balance, June 30 (E + F1e)			639,501.57	(0.43)		(0.43)		
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			639,501.57	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	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	(0.43)		(0.43)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	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		
<b>LCFF Transfers</b>								
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	116,724.00	114,808.00	90,919.00	130,596.00	15,788.00	13.8%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF SOURCES</b>			<b>116,724.00</b>	<b>114,808.00</b>	<b>90,919.00</b>	<b>130,596.00</b>	<b>15,788.00</b>	<b>13.8%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	501,755.00	501,755.00	0.00	501,755.00	0.00	0.0%
Special Education Discretionary Grants		8182	55,516.00	56,038.00	330.00	56,038.00	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	55,123.00	54,410.00	6,940.00	54,410.00	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	32,340.00	32,340.00	0.00	32,340.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	9,812.00	17,238.00	2,854.00	17,238.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>654,546.00</b>	<b>661,781.00</b>	<b>10,124.00</b>	<b>661,781.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	79,860.00	79,860.00	1,770.32	79,860.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	99,161.00	89,919.00	0.00	89,919.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
American Indian Early Childhood Education	7210	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Common Core State Standards Implementation	7405	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	156,709.00	151,058.00	75,476.00	155,558.00	4,500.00	3.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>335,730.00</b>	<b>320,837.00</b>	<b>77,246.32</b>	<b>325,337.00</b>	<b>4,500.00</b>	<b>1.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	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%) Adjustm		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	45,807.00	54,489.00	9,432.11	87,805.00	33,316.00	61.1%
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	1,071,153.00	1,111,878.00	625,754.00	1,111,878.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,116,960.00</b>	<b>1,166,367.00</b>	<b>635,186.11</b>	<b>1,199,683.00</b>	<b>33,316.00</b>	<b>2.9%</b>
<b>TOTAL, REVENUES</b>			<b>2,223,960.00</b>	<b>2,263,793.00</b>	<b>813,475.43</b>	<b>2,317,397.00</b>	<b>53,604.00</b>	<b>2.4%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,869,993.00	1,935,745.00	1,082,690.74	1,925,552.00	10,193.00	0.5%
Certificated Pupil Support Salaries		1200	41,036.00	39,914.00	14,676.89	39,914.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,142.00	114,027.00	101,770.24	176,549.00	(62,522.00)	-54.8%
Other Certificated Salaries		1900	18,158.00	18,296.00	9,979.74	18,296.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>2,038,329.00</b>	<b>2,107,982.00</b>	<b>1,209,117.61</b>	<b>2,160,311.00</b>	<b>(52,329.00)</b>	<b>-2.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,007,455.00	1,901,200.00	1,001,067.41	1,858,299.00	42,901.00	2.3%
Classified Support Salaries		2200	0.00	468.00	1,229.76	1,230.00	(762.00)	-162.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	50,363.00	50,328.00	28,738.73	50,328.00	0.00	0.0%
Other Classified Salaries		2900	0.00	640.00	820.00	820.00	(180.00)	-28.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>2,057,818.00</b>	<b>1,952,636.00</b>	<b>1,031,855.90</b>	<b>1,910,677.00</b>	<b>41,959.00</b>	<b>2.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	173,326.00	192,286.00	107,302.24	196,296.00	(4,010.00)	-2.1%
PERS		3201-3202	240,888.00	225,009.00	112,832.12	223,568.00	1,441.00	0.6%
OASDI/Medicare/Alternative		3301-3302	176,386.00	169,456.00	92,505.63	166,141.00	3,315.00	2.0%
Health and Welfare Benefits		3401-3402	658,221.00	571,230.00	449,029.64	574,995.00	(3,765.00)	-0.7%
Unemployment Insurance		3501-3502	2,035.00	2,017.00	1,120.45	2,014.00	3.00	0.1%
Workers' Compensation		3601-3602	76,584.00	76,898.00	25,744.35	77,235.00	(337.00)	-0.4%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,327,440.00</b>	<b>1,236,896.00</b>	<b>788,534.43</b>	<b>1,240,249.00</b>	<b>(3,353.00)</b>	<b>-0.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	2,000.00	0.00	2,000.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	104.00	94.60	104.00	0.00	0.0%
Materials and Supplies		4300	182,469.00	262,031.00	141,842.25	285,064.00	(23,033.00)	-8.8%
Noncapitalized Equipment		4400	2,000.00	337,702.00	241,891.74	242,490.00	95,212.00	28.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>184,469.00</b>	<b>601,837.00</b>	<b>383,828.59</b>	<b>529,658.00</b>	<b>72,179.00</b>	<b>12.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	16,000.00	37,059.00	17,891.75	46,399.00	(9,340.00)	-25.2%
Dues and Memberships		5300	0.00	5,095.00	5,300.00	8,300.00	(3,205.00)	-62.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,500.00	13,117.00	1,275.55	13,131.00	(14.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,687,971.00	1,436,699.00	493,796.79	1,661,583.00	(224,884.00)	-15.7%
Communications		5900	200.00	800.00	298.95	800.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,706,671.00</b>	<b>1,492,770.00</b>	<b>518,563.04</b>	<b>1,730,213.00</b>	<b>(237,443.00)</b>	<b>-15.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	10,475.00	(10,475.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10,475.00</b>	<b>(10,475.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>7,314,727.00</b>	<b>7,392,121.00</b>	<b>3,931,899.57</b>	<b>7,581,583.00</b>	<b>(189,462.00)</b>	<b>-2.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	5,090,767.00	4,488,826.00	128,315.54	4,624,684.00	135,858.00	3.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			5,090,767.00	4,488,826.00	128,315.54	4,624,684.00	135,858.00	3.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			5,090,767.00	4,488,826.00	128,315.54	4,624,684.00	(135,858.00)	3.0%

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2014-2015 SECOND INTERIM  
MULTI-YEAR PROJECTION REPORT  
GENERAL FUND - FUND 01  
03/11/15**

<b>BUDGET</b>	<b>2014-15 Budget 03/11/15</b>	<b>2015-2016 Projected Budget</b>	<b>2016-2017 Projected Budget</b>
<b>A) REVENUES:</b>			
LOCAL CONTROL FUNDING FORMULA	17,706,481	18,762,405	19,593,064
FEDERAL REVENUES	661,781	661,781	661,781
OTHER STATE REVENUES	1,012,186	1,340,802	891,005
LOCAL REVENUES	13,593,372	12,161,863	12,471,863
SE APPORTIONMENT	1,111,878	1,129,446	1,153,955
<b>TOTAL REVENUES:</b>	<b>34,085,698</b>	<b>34,056,297</b>	<b>34,771,668</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	16,875,393	16,738,496	16,989,574
CLASSIFIED SALARIES	5,445,339	5,504,517	5,587,060
EMPLOYEE BENEFITS	6,481,228	6,954,879	7,478,862
POST EMPLOYMENT BENEFITS	475,000	475,000	475,000
BOOKS AND SUPPLIES	2,137,751	1,071,075	1,071,075
SERVICES/OPERATING EXP.	4,081,060	3,597,176	3,678,881
CAPITAL OUTLAY	138,868	-	-
TRANSFER TO CAPITAL FACILITIES	50,000	50,000	50,000
TRANSFER TO ADULT EDUCATION	285,463	-	-
TRANSFER TO DEFERRED MAINT.	190,000	190,000	190,000
DIRECT SUPPORT/INDIRECT COSTS	-	(120,000)	(120,000)
<b>TOTAL EXPENDITURES:</b>	<b>36,160,102</b>	<b>34,461,143</b>	<b>35,400,452</b>
<b>C) NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(2,074,404)</b>	<b>(404,846)</b>	<b>(628,784)</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	4,373,317	2,298,913	1,894,067
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	4,373,317	2,298,913	1,894,067
<b>E) ENDING BALANCE JUNE 30</b>	<b>2,298,913</b>	<b>1,894,067</b>	<b>1,265,283</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
<b>Reserved Amounts:</b>			
a) Revolving Cash	25,000	25,000	25,000
b) Economic Uncertainties *	1,438,804	1,028,134	1,056,314
c) Reserve Fund Balance For 2015-16	835,109		
d) Reserve Fund Balance For 2016-17		840,933	
e) Reserve Fund Balance For 2017-18			183,969

\* Economic Uncertainties: Reserve 4% in 2014-15 and 3% for 2015-16 & 2016-17



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	17,385,885.00	6.07%	18,441,809.00	4.50%	19,272,468.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	686,849.00	47.10%	1,010,325.00	-45.23%	553,357.00
4. Other Local Revenues	8600-8799	13,505,567.00	-10.33%	12,109,892.00	2.56%	12,419,892.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,624,684.00)	3.63%	(4,792,457.43)	2.61%	(4,917,310.00)
6. Total (Sum lines A1 thru A5c)		26,953,617.00	-0.68%	26,769,568.57	2.09%	27,328,407.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,715,082.00		14,609,240.00
b. Step & Column Adjustment				0.00		219,139.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(105,842.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,715,082.00	-0.72%	14,609,240.00	1.50%	14,828,379.00
2. Classified Salaries						
a. Base Salaries				3,534,662.00		3,566,153.00
b. Step & Column Adjustment				31,491.00		53,484.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,534,662.00	0.89%	3,566,153.00	1.50%	3,619,637.00
3. Employee Benefits	3000-3999	5,715,979.00	7.06%	6,119,470.00	7.00%	6,547,918.00
4. Books and Supplies	4000-4999	1,608,093.00	-42.70%	921,381.00	0.00%	921,381.00
5. Services and Other Operating Expenditures	5000-5999	2,350,847.00	-13.73%	2,028,171.00	4.03%	2,109,876.00
6. Capital Outlay	6000-6999	128,393.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(120,000.00)	0.00%	(120,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	335,463.00	-85.10%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,388,519.00	-4.28%	27,174,415.00	2.88%	27,957,191.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,434,902.00)		(404,846.43)		(628,784.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,733,815.09		2,298,913.09		1,894,066.66
2. Ending Fund Balance (Sum lines C and D1)		2,298,913.09		1,894,066.66		1,265,282.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	835,108.66		840,932.66		183,968.66
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,438,804.00		1,028,134.00		1,056,314.00
2. Unassigned/Unappropriated	9790	0.43		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,298,913.09		1,894,066.66		1,265,282.66

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,438,804.00		1,028,134.00		1,056,314.00
c. Unassigned/Unappropriated	9790	0.43		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	99,431.64		99,297.00		99,297.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,538,236.07		1,127,431.00		1,155,611.00

**F. ASSUMPTIONS**

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

For fiscal year 2015-16: Assumptions are based on the following: Using LCFF calculator for base grants/grade level plus 3/8 of the Economic Recovery Growth Target. ADA is projected at 2604 based on updated enrollment as of 10/02/14. Federal revenues are the same as in 2014-15. State fundings are projected with 1.58% for COLA. Continued contribution of \$250,000 from Piedmont Educational Foundation. Again, APCP contributes \$300 per ADA. The Support School Tax is the same level of 2014-15. Parents and other support groups' contributions are the same as in 2014-15. No one-time revenues and expenditures in the budget except \$468,720 for Mandated Block Grant. No salary increase for any employee groups. An increase of 1.5% for step and column offsetting of the one-time salary expenditures. STRS and PERS reflect the new increased rates. A transfer of \$50,000 to Capital Facilities Fund toward the replacement of the fields. Also, a transfer of \$190,000 to Deferred Maintenance Fund to continue program support as in the past. A transfer of \$120,000 from Adult Education Fund for direct support.

For fiscal year 2016-17: Assumptions are based on the following: Using LCFF calculator for base grants/grade level plus 4/8 of the Economic Recovery Growth Target. ADA is projected at 2634 based on updated enrollment as of 10/02/14. Federal revenues are the same as in 2014-15. State fundings are projected with 2.17% for COLA. Continued contribution of \$250,000 from Piedmont Educational Foundation. Again, APCP contributes \$300 per ADA. The Support School Tax is the same level of 2014-15. Parents and other support groups' contributions are the same as in 2015-16. No one-time revenues and expenditures in the budget. No salary increase for any employee groups. An increase of 1.5% for step and column offsetting of the one-time salary expenditures. STRS and PERS reflect the new increased rates. A transfer of \$50,000 to Capital Facilities Fund toward the replacement of the fields. Also, a transfers of \$190,000 to Deferred Maintenance Fund to continue program support as in the past. A transfer of \$120,000 from Adult Education Fund for direct support.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	17,385,885.00	6.07%	18,441,809.00	4.50%	19,272,468.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	686,849.00	47.10%	1,010,325.00	-45.23%	553,357.00
4. Other Local Revenues	8600-8799	13,505,567.00	-10.33%	12,109,892.00	2.56%	12,419,892.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(4,624,684.00)	3.63%	(4,792,457.43)	2.61%	(4,917,310.00)
6. Total (Sum lines A1 thru A5c)		26,953,617.00	-0.68%	26,769,568.57	2.09%	27,328,407.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				14,715,082.00		14,609,240.00
b. Step & Column Adjustment				0.00		219,139.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(105,842.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	14,715,082.00	-0.72%	14,609,240.00	1.50%	14,828,379.00
2. Classified Salaries						
a. Base Salaries				3,534,662.00		3,566,153.00
b. Step & Column Adjustment				31,491.00		53,484.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,534,662.00	0.89%	3,566,153.00	1.50%	3,619,637.00
3. Employee Benefits	3000-3999	5,715,979.00	7.06%	6,119,470.00	7.00%	6,547,918.00
4. Books and Supplies	4000-4999	1,608,093.00	-42.70%	921,381.00	0.00%	921,381.00
5. Services and Other Operating Expenditures	5000-5999	2,350,847.00	-13.73%	2,028,171.00	4.03%	2,109,876.00
6. Capital Outlay	6000-6999	128,393.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	(120,000.00)	0.00%	(120,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	335,463.00	-85.10%	50,000.00	0.00%	50,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		28,388,519.00	-4.28%	27,174,415.00	2.88%	27,957,191.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,434,902.00)		(404,846.43)		(628,784.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,733,815.09		2,298,913.09		1,894,066.66
2. Ending Fund Balance (Sum lines C and D1)		2,298,913.09		1,894,066.66		1,265,282.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	25,000.00		25,000.00		25,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	835,108.66		840,932.66		183,968.66
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	1,438,804.00		1,028,134.00		1,056,314.00
2. Unassigned/Unappropriated	9790	0.43		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		2,298,913.09		1,894,066.66		1,265,282.66

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	1,438,804.00		1,028,134.00		1,056,314.00
c. Unassigned/Unappropriated	9790	0.43		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	99,431.64		99,297.00		99,297.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,538,236.07		1,127,431.00		1,155,611.00

**F. ASSUMPTIONS**

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

For fiscal year 2015-16: Assumptions are based on the following: Using LCFF calculator for base grants/grade level plus 3/8 of the Economic Recovery Growth Target. ADA is projected at 2604 based on updated enrollment as of 10/02/14. Federal revenues are the same as in 2014-15. State fundings are projected with 1.58% for COLA. Continued contribution of \$250,000 from Piedmont Educational Foundation. Again, APCP contributes \$300 per ADA. The Support School Tax is the same level of 2014-15. Parents and other support groups' contributions are the same as in 2014-15. No one-time revenues and expenditures in the budget except \$468,720 for Mandated Block Grant. No salary increase for any employee groups. An increase of 1.5% for step and column offsetting of the one-time salary expenditures. STRS and PERS reflect the new increased rates. A transfer of \$50,000 to Capital Facilities Fund toward the replacement of the fields. Also, a transfer of \$190,000 to Deferred Maintenance Fund to continue program support as in the past. A transfer of \$120,000 from Adult Education Fund for direct support.

For fiscal year 2016-17: Assumptions are based on the following: Using LCFF calculator for base grants/grade level plus 4/8 of the Economic Recovery Growth Target. ADA is projected at 2634 based on updated enrollment as of 10/02/14. Federal revenues are the same as in 2014-15. State fundings are projected with 2.17% for COLA. Continued contribution of \$250,000 from Piedmont Educational Foundation. Again, APCP contributes \$300 per ADA. The Support School Tax is the same level of 2014-15. Parents and other support groups' contributions are the same as in 2015-16. No one-time revenues and expenditures in the budget. No salary increase for any employee groups. An increase of 1.5% for step and column offsetting of the one-time salary expenditures. STRS and PERS reflect the new increased rates. A transfer of \$50,000 to Capital Facilities Fund toward the replacement of the fields. Also, a transfers of \$190,000 to Deferred Maintenance Fund to continue program support as in the past. A transfer of \$120,000 from Adult Education Fund for direct support.

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	130,596.00	0.00%	130,596.00	0.00%	130,596.00
2. Federal Revenues	8100-8299	661,781.00	0.00%	661,781.00	0.00%	661,781.00
3. Other State Revenues	8300-8599	325,337.00	1.58%	330,477.00	2.17%	337,648.00
4. Other Local Revenues	8600-8799	1,199,683.00	-1.52%	1,181,417.00	2.07%	1,205,926.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	4,624,684.00	3.63%	4,792,457.43	2.61%	4,917,310.00
6. Total (Sum lines A1 thru A5c)		6,942,081.00	2.23%	7,096,728.43	2.21%	7,253,261.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				2,160,311.00		2,129,256.00
b. Step & Column Adjustment				0.00		31,939.00
c. Cost-of-Living Adjustment				(31,055.00)		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	2,160,311.00	-1.44%	2,129,256.00	1.50%	2,161,195.00
2. Classified Salaries						
a. Base Salaries				1,910,677.00		1,938,364.00
b. Step & Column Adjustment				27,687.00		29,059.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,910,677.00	1.45%	1,938,364.00	1.50%	1,967,423.00
3. Employee Benefits	3000-3999	1,240,249.00	5.66%	1,310,409.00	7.29%	1,405,944.00
4. Books and Supplies	4000-4999	529,658.00	-71.74%	149,694.00	0.00%	149,694.00
5. Services and Other Operating Expenditures	5000-5999	1,730,213.00	-9.32%	1,569,005.00	0.00%	1,569,005.00
6. Capital Outlay	6000-6999	10,475.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		7,581,583.00	-6.40%	7,096,728.00	2.21%	7,253,261.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(639,502.00)		0.43		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		639,501.57		(0.43)		0.00
2. Ending Fund Balance (Sum lines C and D1)		(0.43)		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(0.43)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		(0.43)		0.00		0.00

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

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

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY - SECOND INTERIM**  
**ADULT EDUCATION FUND - FUND 11**  
**2014 - 2015 Budget**  
**03/11/2015**

	12/10/14 First Interim	03/11/15 Second Interim	Difference
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
LOCAL REVENUES	245,350	278,263	32,913
TRANSFER FROM GEN FUND	285,463	285,463	-
<b>TOTAL REVENUES:</b>	<b>530,813</b>	<b>563,726</b>	<b>32,913</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	237,039	278,156	41,117
CLASSIFIED SALARIES	76,131	92,429	16,298
EMPLOYEE BENEFITS	60,469	59,257	(1,212)
BOOKS AND SUPPLIES	20,765	14,765	(6,000)
SERVICES/OPERATING EXP.	218,705	238,308	19,603
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>613,109</b>	<b>682,915</b>	<b>69,806</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>(82,296)</b>	<b>(119,189)</b>	<b>(36,893)</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	502,261	502,261	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	502,261	502,261	
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>419,965</b>	<b>383,072</b>	<b>(36,893)</b>

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:		
Econ Uncertainties	419,965	383,072
c) Undesignated Balance		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	217,000.00	245,350.00	172,671.39	278,263.00	32,913.00	13.4%
5) TOTAL REVENUES			217,000.00	245,350.00	172,671.39	278,263.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	133,074.00	237,039.00	144,426.38	278,156.00	(41,117.00)	-17.3%
2) Classified Salaries		2000-2999	76,023.00	76,131.00	56,025.67	92,429.00	(16,298.00)	-21.4%
3) Employee Benefits		3000-3999	34,359.00	60,469.00	35,155.40	59,257.00	1,212.00	2.0%
4) Books and Supplies		4000-4999	13,100.00	20,765.00	5,744.79	14,765.00	6,000.00	28.9%
5) Services and Other Operating Expenditures		5000-5999	67,045.00	218,705.00	92,690.88	238,308.00	(19,603.00)	-9.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			323,601.00	613,109.00	334,043.12	682,915.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(106,601.00)	(367,759.00)	(161,371.73)	(404,652.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	285,463.00	285,463.00	0.00	285,463.00	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			285,463.00	285,463.00	0.00	285,463.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			178,862.00	(82,296.00)	(161,371.73)	(119,189.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	502,261.20	502,261.20		502,261.20	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)			502,261.20	502,261.20		502,261.20		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			502,261.20	502,261.20		502,261.20		
2) Ending Balance, June 30 (E + F1e)			681,123.20	419,965.20		383,072.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	383,072.20	383,072.20		383,072.20		
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			298,051.00	36,893.00		0.00		
		9790	298,051.00	36,893.00		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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
All Other State Apportionments - Current Year		8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years		8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	350.00	358.19	950.00	600.00	171.4%
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	200,000.00	220,000.00	150,000.00	235,000.00	15,000.00	6.8%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	16,500.00	25,000.00	22,313.20	42,313.00	17,313.00	69.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>217,000.00</b>	<b>245,350.00</b>	<b>172,671.39</b>	<b>278,263.00</b>	<b>32,913.00</b>	<b>13.4%</b>
<b>TOTAL REVENUES</b>			<b>217,000.00</b>	<b>245,350.00</b>	<b>172,671.39</b>	<b>278,263.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	133,074.00	154,803.00	72,470.30	154,803.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	82,236.00	71,956.08	123,353.00	(41,117.00)	-50.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>133,074.00</b>	<b>237,039.00</b>	<b>144,426.38</b>	<b>278,156.00</b>	<b>(41,117.00)</b>	<b>-17.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	76,023.00	76,131.00	56,025.67	92,429.00	(16,298.00)	-21.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>76,023.00</b>	<b>76,131.00</b>	<b>56,025.67</b>	<b>92,429.00</b>	<b>(16,298.00)</b>	<b>-21.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,141.00	16,588.00	11,086.09	17,833.00	(1,245.00)	-7.5%
PERS		3201-3202	8,949.00	8,961.00	5,204.01	8,961.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,367.00	13,836.00	7,232.34	11,878.00	1,958.00	14.2%
Health and Welfare Benefits		3401-3402	13,700.00	16,311.00	9,307.35	15,828.00	483.00	3.0%
Unemployment Insurance		3501-3502	57.00	190.00	100.10	163.00	27.00	14.2%
Workers' Compensation		3601-3602	2,145.00	4,583.00	2,225.51	4,594.00	(11.00)	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>34,359.00</b>	<b>60,469.00</b>	<b>35,155.40</b>	<b>59,257.00</b>	<b>1,212.00</b>	<b>2.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	209.98	500.00	(500.00)	New
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	5,100.00	12,765.00	5,534.81	12,765.00	0.00	0.0%
Noncapitalized Equipment		4400	8,000.00	8,000.00	0.00	1,500.00	6,500.00	81.3%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>13,100.00</b>	<b>20,765.00</b>	<b>5,744.79</b>	<b>14,765.00</b>	<b>6,000.00</b>	<b>28.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	210.00	210.00	0.00	0.00	210.00	100.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,520.00	3,379.00	1,302.22	2,879.00	500.00	14.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	56,065.00	209,866.00	87,158.62	227,179.00	(17,313.00)	-8.2%
Communications		5900	8,250.00	5,250.00	4,230.04	8,250.00	(3,000.00)	-57.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>67,045.00</b>	<b>218,705.00</b>	<b>92,690.88</b>	<b>238,308.00</b>	<b>(19,603.00)</b>	<b>-9.0%</b>
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>323,601.00</b>	<b>613,109.00</b>	<b>334,043.12</b>	<b>682,915.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	285,463.00	285,463.00	0.00	285,463.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			285,463.00	285,463.00	0.00	285,463.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			285,463.00	285,463.00	0.00	285,463.00		

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2014-2015 SECOND INTERIM  
MULTI-YEAR PROJECTION REPORT  
ADULT EDUCATION FUND - FUND 11**

**03/11/15**

<b>BUDGET</b>	<b>2014-15 Budget 03/11/15</b>	<b>2015-2016 Projected Budget</b>	<b>2016-2017 Projected Budget</b>
<b>REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	335,912	335,912
LOCAL REVENUES	278,263	278,263	278,263
TRANSFER FROM GENERAL FUND	285,463	-	-
<b>TOTAL REVENUES:</b>	<b>563,726</b>	<b>614,175</b>	<b>614,175</b>
<b>EXPENDITURES:</b>			
CERTIFICATED SALARIES	278,156	280,160	282,345
CLASSIFIED SALARIES	92,429	93,815	95,225
EMPLOYEE BENEFITS	59,257	60,650	62,595
BOOKS AND SUPPLIES	14,765	14,765	14,765
SERVICES/OPERATING EXP.	238,308	83,755	83,755
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	120,000	120,000
<b>TOTAL EXPENDITURES:</b>	<b>682,915</b>	<b>653,145</b>	<b>658,685</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(119,189)</b>	<b>(38,970)</b>	<b>(44,510)</b>
<b>FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	502,261	383,072	344,102
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	502,261	383,072	344,102
<b>ENDING BALANCE JUNE 30</b>	<b>383,072</b>	<b>344,102</b>	<b>299,592</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts: Revolving Cash			
b) Designated Amounts: Econ Uncertainties	383,072	344,102	299,592

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	335,912.00	0.00%	335,912.00
4. Other Local Revenues	8600-8799	278,263.00	0.00%	278,263.00	0.00%	278,263.00
5. Other Financing Sources						
a. Transfers In	8900-8929	285,463.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		563,726.00	8.95%	614,175.00	0.00%	614,175.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	278,156.00	0.72%	280,160.00	0.78%	282,345.00
2. Classified Salaries	2000-2999	92,429.00	1.50%	93,815.00	1.50%	95,225.00
3. Employee Benefits	3000-3999	59,257.00	2.35%	60,650.00	3.21%	62,595.00
4. Books and Supplies	4000-4999	14,765.00	0.00%	14,765.00	0.00%	14,765.00
5. Services and Other Operating Expenditures	5000-5999	238,308.00	-64.85%	83,755.00	0.00%	83,755.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	120,000.00	0.00%	120,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		682,915.00	-4.36%	653,145.00	0.85%	658,685.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(119,189.00)		(38,970.00)		(44,510.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	502,261.20		383,072.20		344,102.20
2. Ending Fund Balance (Sum lines C and D1)		383,072.20		344,102.20		299,592.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	383,072.20		344,102.20		299,592.20
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		383,072.20		344,102.20		299,592.20
<b>E. ASSUMPTIONS</b>						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
State revenue of \$335,912 and no transfer in from General Fund . Also, a transfer out of \$120,000 to General Fund for direct support cost.						

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY - SECOND INTERIM**  
**CAFETERIA FUND - FUND 13**  
2014 - 2015 Budget  
03/11/2015

	12/10/14 First Interim	03/11/15 Second Interim	Difference
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	3,735	3,735	-
STATE REVENUES	-	-	-
LOCAL REVENUES	783,530	784,300	770
OTHER FINANCING SOURCES	-	-	-
<b>TOTAL REVENUES:</b>	<b>787,265</b>	<b>788,035</b>	<b>770</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	142,853	149,813	6,960
EMPLOYEE BENEFITS	55,117	51,294	(3,823)
SUPPLIES	535,075	550,575	15,500
SERVICES/OPERATING EXP.	13,643	14,052	409
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>746,688</b>	<b>765,734</b>	<b>19,046</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>40,577</b>	<b>22,301</b>	<b>(18,276)</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	67,821	67,821	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	67,821	67,821	
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>108,398</b>	<b>90,122</b>	<b>(18,276)</b>

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:		
Econ Uncertainties	108,398	90,122
c) Undesignated Balance		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,500.00	3,735.00	2,223.41	3,735.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	335,030.00	783,530.00	341,578.76	784,300.00	770.00	0.1%
5) TOTAL REVENUES			337,530.00	787,265.00	343,802.17	788,035.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	140,833.00	142,853.00	83,218.38	149,813.00	(6,960.00)	-4.9%
3) Employee Benefits		3000-3999	45,986.00	55,117.00	28,913.29	51,294.00	3,823.00	6.9%
4) Books and Supplies		4000-4999	153,350.00	535,075.00	187,107.08	550,575.00	(15,500.00)	-2.9%
5) Services and Other Operating Expenditures		5000-5999	2,160.00	13,643.00	7,484.61	14,052.00	(409.00)	-3.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			342,329.00	746,688.00	306,723.36	765,734.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(4,799.00)	40,577.00	37,078.81	22,301.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(4,799.00)	40,577.00	37,078.81	22,301.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	67,821.46	67,821.46		67,821.46	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)			67,821.46	67,821.46		67,821.46		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			67,821.46	67,821.46		67,821.46		
2) Ending Balance, June 30 (E + F1e)			63,022.46	108,398.46		90,122.46		
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	3,628.63	6,638.63		6,638.63		
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	83,483.83	83,483.83		83,483.83		
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			(24,090.00)	18,276.00		0.00		
		9790	(24,090.00)	18,276.00		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)
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	2,500.00	3,735.00	2,223.41	3,735.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>2,500.00</b>	<b>3,735.00</b>	<b>2,223.41</b>	<b>3,735.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	645,000.00	177,985.97	783,770.00	138,770.00	21.5%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	30.00	530.00	(286.56)	530.00	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	335,000.00	138,000.00	163,879.35	0.00	(138,000.00)	-100.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>335,030.00</b>	<b>783,530.00</b>	<b>341,578.76</b>	<b>784,300.00</b>	<b>770.00</b>	<b>0.1%</b>
<b>TOTAL, REVENUES</b>			<b>337,530.00</b>	<b>787,265.00</b>	<b>343,802.17</b>	<b>788,035.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	140,833.00	142,853.00	83,218.38	149,813.00	(6,960.00)	-4.9%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>140,833.00</b>	<b>142,853.00</b>	<b>83,218.38</b>	<b>149,813.00</b>	<b>(6,960.00)</b>	<b>-4.9%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,313.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	10,424.00	16,819.00	9,680.98	16,123.00	696.00	4.1%
OASDI/Medicare/Alternative		3301-3302	7,532.00	10,835.00	6,229.60	11,219.00	(384.00)	-3.5%
Health and Welfare Benefits		3401-3402	21,000.00	24,648.00	12,010.06	21,000.00	3,648.00	14.8%
Unemployment Insurance		3501-3502	70.00	72.00	41.59	75.00	(3.00)	-4.2%
Workers' Compensation		3601-3602	2,647.00	2,743.00	951.06	2,877.00	(134.00)	-4.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>45,986.00</b>	<b>55,117.00</b>	<b>28,913.29</b>	<b>51,294.00</b>	<b>3,823.00</b>	<b>6.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	500.00	589.90	1,000.00	(500.00)	-100.0%
Noncapitalized Equipment		4400	0.00	1,000.00	899.90	1,000.00	0.00	0.0%
Food		4700	153,350.00	533,575.00	185,617.28	548,575.00	(15,000.00)	-2.8%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>153,350.00</b>	<b>535,075.00</b>	<b>187,107.08</b>	<b>550,575.00</b>	<b>(15,500.00)</b>	<b>-2.9%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	230.66	231.00	(231.00)	New
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,000.00	1,209.65	2,178.00	(178.00)	-8.9%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,160.00	10,443.00	5,817.15	10,443.00	0.00	0.0%
Communications		5900	0.00	1,200.00	227.15	1,200.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,160.00</b>	<b>13,643.00</b>	<b>7,484.61</b>	<b>14,052.00</b>	<b>(409.00)</b>	<b>-3.0%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>342,329.00</b>	<b>746,688.00</b>	<b>306,723.36</b>	<b>765,734.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2014-2015 SECOND INTERIM  
MULTI-YEAR PROJECTION REPORT  
CAFETERIA FUND - FUND 13**

**03/11/15**

<b>BUDGET</b>	<b>2014-15 Budget 03/11/15</b>	<b>2015-2016 Projected Budget</b>	<b>2016-2017 Projected Budget</b>
<b>REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	3,735	3,735	3,735
STATE REVENUES	-	-	-
LOCAL REVENUES	784,300	784,300	784,300
<b>TOTAL REVENUES:</b>	<b>788,035</b>	<b>788,035</b>	<b>788,035</b>
<b>EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	149,813	152,060	154,345
EMPLOYEE BENEFITS	51,294	52,495	53,955
SUPPLIES	550,575	550,575	550,575
SERVICES/OPERATING EXP.	14,052	14,755	15,495
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>765,734</b>	<b>769,885</b>	<b>774,370</b>
<b>NET INCREASE (DECREASE)</b>			
IN FUND BALANCE	22,301	18,150	13,665
<b>FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	67,821	90,122	108,272
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	67,821	90,122	108,272
<b>ENDING BALANCE JUNE 30</b>	<b>90,122</b>	<b>108,272</b>	<b>121,937</b>
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties	90,122	108,272	121,937
c) Undesignated Balance			

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	3,735.00	0.00%	3,735.00	0.00%	3,735.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	784,300.00	0.00%	784,300.00	0.00%	784,300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		788,035.00	0.00%	788,035.00	0.00%	788,035.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	149,813.00	1.50%	152,060.00	1.50%	154,345.00
3. Employee Benefits	3000-3999	51,294.00	2.34%	52,495.00	2.78%	53,955.00
4. Books and Supplies	4000-4999	550,575.00	0.00%	550,575.00	0.00%	550,575.00
5. Services and Other Operating Expenditures	5000-5999	14,052.00	5.00%	14,755.00	5.02%	15,495.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		765,734.00	0.54%	769,885.00	0.58%	774,370.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		22,301.00		18,150.00		13,665.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	67,821.46		90,122.46		108,272.46
2. Ending Fund Balance (Sum lines C and D1)		90,122.46		108,272.46		121,937.46
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,638.63		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	83,483.83		108,272.46		121,937.46
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		90,122.46		108,272.46		121,937.46
<b>E. ASSUMPTIONS</b>						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
No significant changes.						



PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY - SECOND INTERIM**  
**DEFERRED MAINTENANCE FUND - FUND 14**  
 2014 - 2015 Budget  
 03/11/2015

	12/10/14 First Interim	03/11/15 Second Interim	Difference
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	190,000	190,000	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	250	450	200
TRANSFER FROM GEN FUND	-	-	-
<b>TOTAL REVENUES:</b>	<b>190,250</b>	<b>190,450</b>	<b>200</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	22,800	22,800	-
SERVICES/OPERATING EXP.	17,600	29,600	12,000
CAPITAL OUTLAY	90,000	142,000	52,000
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
OTHER INTERFUND TRANSFERS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>130,400</b>	<b>194,400</b>	<b>64,000</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>59,850</b>	<b>(3,950)</b>	<b>(63,800)</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	253,386	253,386	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	253,386	253,386	
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>313,236</b>	<b>249,436</b>	<b>(63,800)</b>

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:		
Econ Uncertainties	313,236	249,436
c) Undesignated Balance	-	-

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	190,000.00	1.00	190,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	95,229.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	147.96	450.00	200.00	80.0%
5) TOTAL REVENUES			250.00	190,250.00	95,377.96	190,450.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	18,000.00	22,800.00	11,544.10	22,800.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	15,000.00	17,600.00	15,028.00	29,600.00	(12,000.00)	-68.2%
6) Capital Outlay		6000-6999	27,000.00	90,000.00	23,200.00	142,000.00	(52,000.00)	-57.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			60,000.00	130,400.00	49,772.10	194,400.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(59,750.00)	59,850.00	45,605.86	(3,950.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	180,000.00	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			180,000.00	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			120,250.00	59,850.00	45,605.86	(3,950.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	253,385.12	253,385.12		253,385.12	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)			253,385.12	253,385.12		253,385.12		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			253,385.12	253,385.12		253,385.12		
2) Ending Balance, June 30 (E + F1e)			373,635.12	313,235.12		249,435.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	249,435.12	249,435.12		249,435.12		
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			124,200.00	63,800.00		0.00		
		9790	124,200.00	63,800.00		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)
<b>LCFF SOURCES</b>								
LCFF Transfers								
LCFF Transfers - Current Year		8091	0.00	190,000.00	1.00	190,000.00	0.00	0.0%
LCFF/Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL LCFF SOURCES</b>			0.00	190,000.00	1.00	190,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	95,229.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	95,229.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	147.96	450.00	200.00	80.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			250.00	250.00	147.96	450.00	200.00	80.0%
<b>TOTAL REVENUES</b>			250.00	190,250.00	95,377.96	190,450.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	18,000.00	22,800.00	11,544.10	22,800.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>18,000.00</b>	<b>22,800.00</b>	<b>11,544.10</b>	<b>22,800.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	15,000.00	17,600.00	15,028.00	29,600.00	(12,000.00)	-68.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>15,000.00</b>	<b>17,600.00</b>	<b>15,028.00</b>	<b>29,600.00</b>	<b>(12,000.00)</b>	<b>-68.2%</b>
<b>CAPITAL OUTLAY</b>								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	27,000.00	90,000.00	23,200.00	142,000.00	(52,000.00)	-57.8%
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>27,000.00</b>	<b>90,000.00</b>	<b>23,200.00</b>	<b>142,000.00</b>	<b>(52,000.00)</b>	<b>-57.8%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>60,000.00</b>	<b>130,400.00</b>	<b>49,772.10</b>	<b>194,400.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	180,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL INTERFUND TRANSFERS IN			180,000.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			180,000.00	0.00	0.00	0.00		

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2014-2015 SECOND INTERIM  
MULTI-YEAR PROJECTION REPORT  
DEFERRED MAINTENANCE FUND - FUND 14**

**03/11/15**

<b>BUDGET</b>	<b>2014-15 Budget 03/11/15</b>	<b>2015-2016 Projected Budget</b>	<b>2016-2017 Projected Budget</b>
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	190,000	190,000	190,000
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	450	575	615
TRANSFER FROM GENERAL FUND	-	-	-
<b>TOTAL REVENUES:</b>	<b>190,450</b>	<b>190,575</b>	<b>190,615</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	22,800	12,000	12,000
SERVICES/OPERATING EXP.	29,600	30,000	30,000
CAPITAL OUTLAY	142,000	145,000	145,000
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>194,400</b>	<b>187,000</b>	<b>187,000</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>(3,950)</b>	<b>3,575</b>	<b>3,615</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	253,386	249,436	253,011
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	253,386	249,436	253,011
<b>E) ENDING BALANCE JUNE 30</b>	<b>249,436</b>	<b>253,011</b>	<b>256,626</b>
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties	249,436	253,011	256,626
c) Undesignated Balance			

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	190,000.00	0.00%	190,000.00	0.00%	190,000.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	450.00	27.78%	575.00	6.96%	615.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		190,450.00	0.07%	190,575.00	0.02%	190,615.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	22,800.00	-47.37%	12,000.00	0.00%	12,000.00
5. Services and Other Operating Expenditures	5000-5999	29,600.00	1.35%	30,000.00	0.00%	30,000.00
6. Capital Outlay	6000-6999	142,000.00	2.11%	145,000.00	0.00%	145,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		194,400.00	-3.81%	187,000.00	0.00%	187,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(3,950.00)		3,575.00		3,615.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	253,385.12		249,435.12		253,010.12
2. Ending Fund Balance (Sum lines C and D1)		249,435.12		253,010.12		256,625.12
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	249,435.12		253,010.12		256,625.12
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		249,435.12		253,010.12		256,625.12
<b>E. ASSUMPTIONS</b>						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Continue transfer in \$190,000 from General Fund.						



PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY - SECOND INTERIM**  
 NODA FUND - FUND 17  
 2014 - 2015 Budget  
 03/11/2015

	12/10/14 First Interim	03/11/15 Second Interim	Difference
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	165	300	135
<b>TOTAL REVENUES:</b>	<b>165</b>	<b>300</b>	<b>135</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>165</b>	<b>300</b>	<b>135</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	99,131	99,131	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	99,131	99,131	
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>99,296</b>	<b>99,431</b>	<b>135</b>

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:		
Econ Uncertainties	99,296	99,431
c) Undesignated Balance		

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY - SECOND INTERIM**  
 SCHOOL SUPPORT FUND - FUND 17  
 2014 - 2015 Budget  
 03/11/2015

	12/10/14 First Interim	03/11/15 Second Interim	Difference
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	-	-	-
<b>TOTAL REVENUES:</b>	-	-	-
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
TRANSFER TO GENERAL FUND	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	-	-	-
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	-	-	-
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	-	-	-
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	-	-	-
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	-	-	-
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties	-	-	-
c) Undesignated Balance			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	200.00	165.00	102.51	300.00	135.00	81.8%
5) TOTAL REVENUES			200.00	165.00	102.51	300.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			200.00	165.00	102.51	300.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200.00	165.00	102.51	300.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	99,131.64	99,131.64		99,131.64	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)			99,131.64	99,131.64		99,131.64		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			99,131.64	99,131.64		99,131.64		
2) Ending Balance, June 30 (E + F1e)			99,331.64	99,296.64		99,431.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	99,431.64	99,431.64		99,431.64		
Unassigned/Unappropriated Amount			(100.00)	(135.00)		0.00		
		9790						

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	165.00	102.51	300.00	135.00	81.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>200.00</b>	<b>165.00</b>	<b>102.51</b>	<b>300.00</b>	<b>135.00</b>	<b>81.8%</b>
<b>TOTAL, REVENUES</b>			<b>200.00</b>	<b>165.00</b>	<b>102.51</b>	<b>300.00</b>		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2014-2015 SECOND INTERIM  
MULTI-YEAR PROJECTION REPORT  
NODA FUND - FUND 17**

**03/11/15**

<b>BUDGET</b>	<b>2014-15 Budget 03/11/15</b>	<b>2015-2016 Projected Budget</b>	<b>2016-2017 Projected Budget</b>
<b>REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	300	300	300
<b>TOTAL REVENUES:</b>	<b>300</b>	<b>300</b>	<b>300</b>
<b>EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE (DECREASE)</b>			
IN FUND BALANCE	<b>300</b>	<b>300</b>	<b>300</b>
<b>FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	99,131	99,431	99,731
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	99,131	99,431	99,731
<b>ENDING BALANCE JUNE 30</b>	<b>99,431</b>	<b>99,731</b>	<b>100,031</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties	99,431	99,731	100,031
c) Undesignated Balance			

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2014-2015 SECOND INTERIM  
MULTI-YEAR PROJECTION REPORT  
SCHOOL SUPPORT FUND - FUND 17**

**03/11/15**

<b>BUDGET</b>	<b>2014-15 Budget 03/11/15</b>	<b>2015-2016 Projected Budget</b>	<b>2016-2017 Projected Budget</b>
<b>REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES			
LOCAL REVENUES	-		
TRANSFER FROM GENERAL FUND	-	-	-
<b>TOTAL REVENUES:</b>	-	-	-
<b>EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BOOKS AND SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	-	-
CAPITAL OUTLAY	-	-	-
TRANSFER TO GENERAL FUND	-	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
<b>TOTAL EXPENDITURES:</b>	-	-	-
<b>NET INCREASE (DECREASE)</b>			
IN FUND BALANCE	-	-	-
<b>FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	-	-	-
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	-	-	-
<b>ENDING BALANCE JUNE 30</b>	-	-	-
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties	-	-	-
c) Undesignated Balance			

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	300.00	0.00%	300.00	0.00%	300.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		300.00	0.00%	300.00	0.00%	300.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		0.00	0.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		300.00		300.00		300.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	99,131.64		99,431.64		99,731.64
2. Ending Fund Balance (Sum lines C and D1)		99,431.64		99,731.64		100,031.64
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	99,431.64		99,731.64		100,031.64
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		99,431.64		99,731.64		100,031.64
<b>E. ASSUMPTIONS</b>						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
No changes.						



PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY - SECOND INTERIM**  
**BUILDING FUND - FUND 21**  
**2014 - 2015 Budget**  
**03/11/2015**

	12/10/14 First Interim	03/11/15 Second Interim	Difference
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	-	25,824	25,824
<b>TOTAL REVENUES:</b>	-	<b>25,824</b>	<b>25,824</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	-	-	-
SERVICES/OPERATING EXP.	-	5,500	5,500
CAPITAL OUTLAY	-	20,324	20,324
TRANSFER TO STATE SCHOOL FAC. FUND	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	-	<b>25,824</b>	<b>25,824</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	-	-	-
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	-	-	-
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	-	-	-
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	-	-	-

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:  
Revolving Cash

b) Designated Amounts:  
Econ Uncertainties

c) Undesignated Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	25,765.37	25,824.00	25,824.00	New
5) TOTAL REVENUES			0.00	0.00	25,765.37	25,824.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	5,500.00	(5,500.00)	New
6) Capital Outlay		6000-6999	0.00	0.00	0.00	20,324.00	(20,324.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	25,824.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	0.00	25,765.37	0.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	25,765.37	0.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.82	0.82		0.82	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)			0.82	0.82		0.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.82	0.82		0.82		
2) Ending Balance, June 30 (E + F1e)			0.82	0.82		0.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.82	0.82		0.82		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	21.09	80.00	80.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	25,744.28	25,744.00	25,744.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			0.00	0.00	25,765.37	25,824.00	25,824.00	New
<b>TOTAL REVENUES</b>			0.00	0.00	25,765.37	25,824.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	5,500.00	(5,500.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	5,500.00	(5,500.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	20,324.00	(20,324.00)	New
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>20,324.00</b>	<b>(20,324.00)</b>	<b>New</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>25,824.00</b>		

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

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2014-2015 SECOND INTERIM  
MULTI-YEAR PROJECTION REPORT  
BUILDING FUND - FUND 21**

**03/11/15**

<b>BUDGET</b>	<b>2014-15 Budget 03/11/15</b>	<b>2015-2016 Projected Budget</b>	<b>2016-2017 Projected Budget</b>
<b>REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	25,824	-	-
<b>TOTAL REVENUES:</b>	<b>25,824</b>	<b>-</b>	<b>-</b>
<b>EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	5,500	-	-
SERVICES/OPERATING EXP.	20,324	-	-
CAPITAL OUTLAY	-	-	-
TRANSFER TO STATE SCHOOL FAC.	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>25,824</b>	<b>-</b>	<b>-</b>
<b>NET INCREASE (DECREASE)</b>			
IN FUND BALANCE	-	-	-
<b>FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	-	-	-
ADJUSTMENT TO BEG. BALANCE	-	-	-
NET BEGINNING BALANCE	-	-	-
<b>ENDING BALANCE JUNE 30</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties	-	-	-
c) Undesignated Balance			



Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	25,824.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		25,824.00	-100.00%	0.00	0.00%	0.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	5,500.00	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	20,324.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		25,824.00	-100.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		0.00		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	0.82		0.82		0.82
2. Ending Fund Balance (Sum lines C and D1)		0.82		0.82		0.82
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.82		0.82		0.82
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.82		0.82		0.82
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY - SECOND INTERIM**  
 STATE SCHOOL FACILITIES FUND - FUND 35  
 2014 - 2015 Budget  
 03/11/2015

	12/10/14 First Interim	03/11/15 Second Interim	Difference
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	1,500	3,300	1,800
TRANSFER FROM BUILDING FUND	-	-	-
<b>TOTAL REVENUES:</b>	<b>1,500</b>	<b>3,300</b>	<b>1,800</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	41,500	77,168	35,668
SERVICES/OPERATING EXP.	153,110	207,519	54,409
CAPITAL OUTLAY	951,028	862,751	(88,277)
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>1,145,638</b>	<b>1,147,438</b>	<b>1,800</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>(1,144,138)</b>	<b>(1,144,138)</b>	-
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	1,144,138	1,144,138	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	1,144,138	1,144,138	
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties	-	-	
c) Undesignated Balance			

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	1,766.00	3,300.00	1,800.00	120.0%
5) TOTAL REVENUES			1,500.00	1,500.00	1,766.00	3,300.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	41,500.00	36,710.16	77,167.00	(35,667.00)	-85.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	153,110.00	136,742.50	207,519.00	(54,409.00)	-35.5%
6) Capital Outlay		6000-6999	681,694.00	951,027.00	255,811.80	862,751.00	88,276.00	9.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			681,694.00	1,145,637.00	429,264.46	1,147,437.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(680,194.00)	(1,144,137.00)	(427,498.46)	(1,144,137.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(680,194.00)	(1,144,137.00)	(427,498.46)	(1,144,137.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,144,137.41	1,144,137.41		1,144,137.41	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)			1,144,137.41	1,144,137.41		1,144,137.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,144,137.41	1,144,137.41		1,144,137.41		
2) Ending Balance, June 30 (E + F1e)			463,943.41	0.41		0.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.41	0.41		0.41		
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	463,943.00	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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	1,766.00	3,300.00	1,800.00	120.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER LOCAL REVENUE</b>			1,500.00	1,500.00	1,766.00	3,300.00	1,800.00	120.0%
<b>TOTAL REVENUES</b>			1,500.00	1,500.00	1,766.00	3,300.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	41,500.00	36,710.16	77,167.00	(35,667.00)	-85.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	41,500.00	36,710.16	77,167.00	(35,667.00)	-85.9%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	47,610.00	35,737.15	65,820.00	(18,210.00)	-38.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	95,500.00	98,146.75	136,699.00	(41,199.00)	-43.1%
Communications		5900	0.00	10,000.00	2,858.60	5,000.00	5,000.00	50.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	153,110.00	136,742.50	207,519.00	(54,409.00)	-35.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	681,694.00	951,027.00	255,811.80	862,751.00	88,276.00	9.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	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%
<b>TOTAL CAPITAL OUTLAY</b>			<b>681,694.00</b>	<b>951,027.00</b>	<b>255,811.80</b>	<b>862,751.00</b>	<b>88,276.00</b>	<b>9.3%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>681,694.00</b>	<b>1,145,637.00</b>	<b>429,264.46</b>	<b>1,147,437.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		



**PIEDMONT UNIFIED SCHOOL DISTRICT  
2014-2015 SECOND INTERIM  
MULTI-YEAR PROJECTION REPORT  
STATE SCHOOL FACILITIES FUND - FUND 35**

**03/11/15**

<b>BUDGET</b>	<b>2014-15 Budget 03/11/15</b>	<b>2015-2016 Projected Budget</b>	<b>2016-2017 Projected Budget</b>
<b>REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	3,300	-	-
TRANSFER FROM BULIDING FUND	-	-	-
<b>TOTAL REVENUES:</b>	<b>3,300</b>	-	-
<b>EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	77,167	-	-
SERVICES/OPERATING EXP.	207,519	-	-
CAPITAL OUTLAY	862,751	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>1,147,437</b>	-	-
<b>NET INCREASE (DECREASE)</b>			
IN FUND BALANCE	<b>(1,144,137)</b>	-	-
<b>FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	1,144,137	-	-
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	1,144,137	-	-
<b>ENDING BALANCE JUNE 30</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>COMPONENTS OF ENDING BALANCE:</b>			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties	-	-	-
c) Undesignated Balance			

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	3,300.00	-100.00%	0.00	0.00%	0.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		3,300.00	-100.00%	0.00	0.00%	0.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	77,167.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	207,519.00	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	862,751.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,147,437.00	-100.00%	0.00	0.00%	0.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(1,144,137.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,144,137.41		0.41		0.41
2. Ending Fund Balance (Sum lines C and D1)		0.41		0.41		0.41
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.41		0.41		0.41
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.41		0.41		0.41
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.  Funds will be spent all in 2014-15						

PIEDMONT UNIFIED SCHOOL DISTRICT  
**FINANCIAL SUMMARY - SECOND INTERIM**  
**CAPITAL FACILITIES FUND - FUND 40**  
2014 - 2015 Budget  
03/11/2015

	12/10/14 First Interim	03/11/15 Second Interim	Difference
<b>A) REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	60,540	61,140	600
TRANSFER FROM GENERAL FUND	50,000	50,000	-
<b>TOTAL REVENUES:</b>	<b>110,540</b>	<b>111,140</b>	<b>600</b>
<b>B) EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	71,300	71,518	218
SERVICES/OPERATING EXP.	5,650	-	(5,650)
CAPITAL OUTLAY	62,500	175,315	112,815
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COST	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>139,450</b>	<b>246,833</b>	<b>107,383</b>
<b>C) NET INCREASE (DECREASE)</b>			
IN FUND BALANCE (A-B)	<b>(28,910)</b>	<b>(135,693)</b>	<b>(106,783)</b>
<b>D) FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	1,048,097	1,048,097	
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	1,048,097	1,048,097	
<b>E) ENDING BALANCE JUNE 30 (C+D)</b>	<b>1,019,187</b>	<b>912,404</b>	<b>(106,783)</b>

**COMPONENTS OF ENDING BALANCE:**

a) Reserved Amounts:		
Revolving Cash		
b) Designated Amounts:		
Econ Uncertainties	1,019,187	912,404
c) Undesignated Balance		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	60,540.00	60,540.00	509.90	61,140.00	600.00	1.0%
5) TOTAL REVENUES			60,540.00	60,540.00	509.90	61,140.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	71,300.00	2,700.44	71,518.00	(218.00)	-0.3%
5) Services and Other Operating Expenditures		5000-5999	5,650.00	5,650.00	0.00	0.00	5,650.00	100.0%
6) Capital Outlay		6000-6999	0.00	62,500.00	55,985.25	175,315.00	(112,815.00)	-180.5%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			5,650.00	139,450.00	58,685.69	246,833.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			54,890.00	(78,910.00)	(58,175.79)	(185,693.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			50,000.00	50,000.00	0.00	50,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			104,890.00	(28,910.00)	(58,175.79)	(135,693.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,048,096.54	1,048,096.54		1,048,096.54	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)			1,048,096.54	1,048,096.54		1,048,096.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,048,096.54	1,048,096.54		1,048,096.54		
2) Ending Balance, June 30 (E + F1e)			1,152,986.54	1,019,186.54		912,403.54		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	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	912,403.54	912,403.54		912,403.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			240,583.00	106,783.00		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)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
California Clean Energy Jobs Act	6230	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Community Redevelopment Funds Not Subject to LCFF Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	540.00	540.00	509.90	1,140.00	600.00	111.1%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	60,000.00	60,000.00	0.00	60,000.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			60,540.00	60,540.00	509.90	61,140.00	600.00	1.0%
<b>TOTAL REVENUES</b>			60,540.00	60,540.00	509.90	61,140.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	71,300.00	2,700.44	71,518.00	(218.00)	-0.3%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	71,300.00	2,700.44	71,518.00	(218.00)	-0.3%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,650.00	5,650.00	0.00	0.00	5,650.00	100.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			5,650.00	5,650.00	0.00	0.00	5,650.00	100.0%

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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	62,500.00	55,985.25	175,315.00	(112,815.00)	-180.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			<b>0.00</b>	<b>62,500.00</b>	<b>55,985.25</b>	<b>175,315.00</b>	<b>(112,815.00)</b>	<b>-180.5%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>5,650.00</b>	<b>139,450.00</b>	<b>58,685.69</b>	<b>246,833.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			50,000.00	50,000.00	0.00	50,000.00		

**PIEDMONT UNIFIED SCHOOL DISTRICT  
2014-2015 SECOND INTERIM  
MULTI-YEAR PROJECTION REPORT  
CAPITAL FACILITIES FUND - FUND 40**

**03/11/15**

<b>BUDGET</b>	<b>2014-15 Budget 03/11/15</b>	<b>2015-2016 Projected Budget</b>	<b>2016-2017 Projected Budget</b>
<b>REVENUES:</b>			
REVENUE LIMIT SOURCES	-	-	-
FEDERAL REVENUES	-	-	-
STATE REVENUES	-	-	-
LOCAL REVENUES	61,140	61,305	61,495
TRANSFER FROM GENERAL FUND	50,000	50,000	50,000
<b>TOTAL REVENUES:</b>	<b>111,140</b>	<b>111,305</b>	<b>111,495</b>
<b>EXPENDITURES:</b>			
CERTIFICATED SALARIES	-	-	-
CLASSIFIED SALARIES	-	-	-
EMPLOYEE BENEFITS	-	-	-
BUILDING SUPPLIES	71,518	5,000	5,000
SERVICES/OPERATING EXP.	-	20,000	20,000
CAPITAL OUTLAY	175,315	-	-
OTHER OUTGO	-	-	-
DIRECT SUPPORT/INDIRECT COSTS	-	-	-
<b>TOTAL EXPENDITURES:</b>	<b>246,833</b>	<b>25,000</b>	<b>25,000</b>
<b>NET INCREASE (DECREASE) IN FUND BALANCE</b>	<b>(135,693)</b>	<b>86,305</b>	<b>86,495</b>
<b>FUND BALANCE, RESERVES</b>			
BEGINNING BALANCE	1,048,097	912,404	998,709
ADJUSTMENT TO BEG. BALANCE			
NET BEGINNING BALANCE	1,048,097	912,404	998,709
<b>ENDING BALANCE JUNE 30</b>	<b>912,404</b>	<b>998,709</b>	<b>1,085,204</b>
COMPONENTS OF ENDING BALANCE:			
a) Reserved Amounts:			
Revolving Cash			
b) Designated Amounts:			
Econ Uncertainties	912,404	998,709	1,085,204
c) Undesignated Balance			

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2015-16 Projection (C)	% Change (Cols. E-C/C) (D)	2016-17 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	61,140.00	0.27%	61,305.00	0.31%	61,495.00
5. Other Financing Sources						
a. Transfers In	8900-8929	50,000.00	0.00%	50,000.00	0.00%	50,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		111,140.00	0.15%	111,305.00	0.17%	111,495.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	71,518.00	-93.01%	5,000.00	0.00%	5,000.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	20,000.00	0.00%	20,000.00
6. Capital Outlay	6000-6999	175,315.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		246,833.00	-89.87%	25,000.00	0.00%	25,000.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b> (Line A6 minus line B11)						
		(135,693.00)		86,305.00		86,495.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance	9791-9795	1,048,096.54		912,403.54		998,708.54
2. Ending Fund Balance (Sum lines C and D1)		912,403.54		998,708.54		1,085,203.54
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	0.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	912,403.54		998,708.54		1,085,203.54
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		912,403.54		998,708.54		1,085,203.54
<b>E. ASSUMPTIONS</b> Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						
Continued donations/support from Booster Club and City of Piedmont as in 2014-15						

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

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

**CRITERIA AND STANDARDS**

**1. CRITERION: Average Daily Attendance**

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

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

**1A. Calculating the District's ADA Variances**

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

Fiscal Year	LCFF Revenue (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2014-15)	2,603.00	2,603.00	0.0%	Met
1st Subsequent Year (2015-16)	2,604.00	2,604.00	0.0%	Met
2nd Subsequent Year (2016-17)	2,634.00	2,634.00	0.0%	Met

**1B. Comparison of District ADA to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2014-15)	2,700	2,700	0.0%	Met
1st Subsequent Year (2015-16)	2,702	2,702	0.0%	Met
2nd Subsequent Year (2016-17)	2,732	2,732	0.0%	Met

**2B. Comparison of District Enrollment to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25) (Form A, Lines A4, C1, and C2e)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2011-12)	2,458	2,552	96.3%
Second Prior Year (2012-13)	2,510	2,606	96.3%
First Prior Year (2013-14)	2,541	2,644	96.1%
		Historical Average Ratio:	96.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines A4, C1, and C2e) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2014-15)	2,603	2,700	96.4%	Met
1st Subsequent Year (2015-16)	2,604	2,702	96.4%	Met
2nd Subsequent Year (2016-17)	2,634	2,732	96.4%	Met

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

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

- 1a. STANDARD MET - Projected P-2 ADA to enrollment ratio has not exceeded the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)

**4. CRITERION: LCFF Revenue**

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

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

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

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

Fiscal Year	LCFF Revenue (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim		
	Projected Year Totals			
Current Year (2014-15)	17,592,910.00	17,575,885.00	-0.1%	Met
1st Subsequent Year (2015-16)	18,295,886.00	18,631,809.00	1.8%	Met
2nd Subsequent Year (2016-17)	19,288,436.00	19,462,468.00	0.9%	Met

**4B. Comparison of District LCFF Revenue to the Standard**

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

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

**Explanation:**  
(required if NOT met)

**5. CRITERION: Salaries and Benefits**

STANDARD: Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures for any of the current fiscal year or two subsequent fiscal years has not changed from the historical average ratio from the three prior fiscal years by more than the greater of three percent or the district's required reserves percentage.

It is likely that for many districts the 2014-15 and 2015-16 change from the historical average ratio will exceed the standard because certain revenues that were restricted prior to the LCFF are now unrestricted within the LCFF.

**5A. Calculating the District's Historical Average Ratio of Unrestricted Salaries and Benefits to Total Unrestricted General Fund Expenditures**

DATA ENTRY: Unaudited Actuals data that exist for the First Prior Year will be extracted; otherwise, enter data for the First Prior Year. Unaudited Actuals data for the second and third prior years are preloaded.

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2011-12)	21,597,300.93	24,314,673.30	88.8%
Second Prior Year (2012-13)	21,772,132.55	24,654,055.33	88.3%
First Prior Year (2013-14)	22,143,566.94	25,554,018.51	86.7%
Historical Average Ratio:			87.9%

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
<b>District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):</b>	<b>84.9% to 90.9%</b>	<b>84.9% to 90.9%</b>	<b>84.9% to 90.9%</b>

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2014-15)	23,965,723.00	28,053,056.00	85.4%	Met
1st Subsequent Year (2015-16)	24,294,863.00	27,124,415.00	89.6%	Met
2nd Subsequent Year (2016-17)	24,995,934.00	27,907,191.00	89.6%	Met

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

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

- 1a. STANDARD MET - Ratio of total unrestricted salaries and benefits to total unrestricted expenditures has met the standard for the current year and two subsequent fiscal years.

Explanation:  
(required if NOT met)



**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2014-15)	661,781.00	661,781.00	0.0%	No
1st Subsequent Year (2015-16)	661,781.00	661,781.00	0.0%	No
2nd Subsequent Year (2016-17)	661,781.00	661,781.00	0.0%	No

Explanation:  
(required if Yes)

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

Current Year (2014-15)	930,271.00	1,012,186.00	8.8%	Yes
1st Subsequent Year (2015-16)	950,644.00	1,340,802.00	41.0%	Yes
2nd Subsequent Year (2016-17)	970,988.00	891,005.00	-8.2%	Yes

Explanation:  
(required if Yes)

2014-15: One-time Mandated Block funding. 2015-16: Discretionary one-time uses for Mandated Block Grant. 2016-17: No one-time funding for Mandat Block Grant.

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

Current Year (2014-15)	14,218,648.00	14,705,250.00	3.4%	No
1st Subsequent Year (2015-16)	13,653,423.00	13,291,309.00	-2.7%	No
2nd Subsequent Year (2016-17)	13,898,359.00	13,625,818.00	-2.0%	No

Explanation:  
(required if Yes)

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

Current Year (2014-15)	2,052,033.00	2,137,751.00	4.2%	No
1st Subsequent Year (2015-16)	1,070,639.00	1,071,075.00	0.0%	No
2nd Subsequent Year (2016-17)	1,190,639.00	1,071,075.00	-10.0%	Yes

Explanation:  
(required if Yes)

Adjust and monitor all expenditures to balance budget and still able to support programs.

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

Current Year (2014-15)	3,663,920.00	4,081,060.00	11.4%	Yes
1st Subsequent Year (2015-16)	3,447,701.00	3,597,176.00	4.3%	No
2nd Subsequent Year (2016-17)	3,494,505.00	3,678,881.00	5.3%	Yes

Explanation:  
(required if Yes)

2014-15: Additional expenditures which are reimbursed by Parents' Clubs and other support groups. 2016-17: Add in cola and inflation for costs.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2014-15)	15,810,700.00	16,379,217.00	3.6%	Met
1st Subsequent Year (2015-16)	15,265,848.00	15,293,892.00	0.2%	Met
2nd Subsequent Year (2016-17)	15,531,128.00	15,178,604.00	-2.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2014-15)	5,715,953.00	6,218,811.00	8.8%	Not Met
1st Subsequent Year (2015-16)	4,518,340.00	4,668,251.00	3.3%	Met
2nd Subsequent Year (2016-17)	4,685,144.00	4,749,956.00	1.4%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**Explanation:**

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

**Explanation:**

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

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

**Explanation:**

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

Adjust and monitor all expenditures to balance budget and still able to support programs.

**Explanation:**

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

2014-15: Additional expenditures which are reimbursed by Parents' Clubs and other support groups. 2016-17: Add in cola and inflation for costs.

**7. CRITERION: Facilities Maintenance**

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7, Line 1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	33,773,730.00	0.00	Not Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7, Line 1)		0.00	

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

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

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

District does not participate in the Leroy F Green School Facilities Act of 1998.

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.6%	3.3%	3.3%
<b>District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):</b>	<b>2.2%</b>	<b>1.1%</b>	<b>1.1%</b>

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals			Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)			
Current Year (2014-15)	(1,434,902.00)	28,388,519.00		5.1%	Not Met
1st Subsequent Year (2015-16)	(404,846.43)	27,174,415.00		1.5%	Not Met
2nd Subsequent Year (2016-17)	(628,784.00)	27,957,191.00		2.2%	Not Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

**Explanation:**  
(required if NOT met)

Deficit spending due to additional costs of new rates of STRS, PERS, fte, and step & column.

**9. CRITERION: Fund and Cash Balances**

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)	Status
Current Year (2014-15)	2,298,912.66	Met
1st Subsequent Year (2015-16)	1,894,066.66	Met
2nd Subsequent Year (2016-17)	1,265,282.66	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2014-15)	2,647,470.00	Met

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

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

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

Explanation:  
(required if NOT met)

**10. CRITERION: Reserves**

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

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

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

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

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

	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,603	2,604	2,634
<b>District's Reserve Standard Percentage Level:</b>	<b>3%</b>	<b>3%</b>	<b>3%</b>

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

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

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

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

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

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

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

	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	35,970,102.00	34,271,143.00	35,210,452.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00	0.00	0.00
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	35,970,102.00	34,271,143.00	35,210,452.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,079,103.06	1,028,134.29	1,056,313.56
6. Reserve Standard - by Amount (\$64,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. <b>District's Reserve Standard (Greater of Line B5 or Line B6)</b>	<b>1,079,103.06</b>	<b>1,028,134.29</b>	<b>1,056,313.56</b>

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	1,438,804.00	1,028,134.00	1,056,314.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	835,109.09	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(0.43)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	99,431.64	99,297.00	99,297.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	2,373,344.30	1,127,431.00	1,155,611.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.60%	3.29%	3.28%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>1,079,103.06</b>	<b>1,028,134.29</b>	<b>1,056,313.56</b>
Status:	Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

**Explanation:**  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

**S2. Use of One-time Revenues for Ongoing Expenditures**

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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



**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2014-15)	(4,488,826.00)	(4,624,684.00)	3.0%	135,858.00	Met
1st Subsequent Year (2015-16)	(4,806,728.00)	(4,792,457.00)	-0.3%	(14,271.00)	Met
2nd Subsequent Year (2016-17)	(4,977,647.00)	(4,917,310.00)	-1.2%	(60,337.00)	Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2014-15)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2016-17)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2014-15)	335,463.00	335,463.00	0.0%	0.00	Met
1st Subsequent Year (2015-16)	335,463.00	50,000.00	-85.1%	(285,463.00)	Not Met
2nd Subsequent Year (2016-17)	335,463.00	50,000.00	-85.1%	(285,463.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

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

**Explanation:**  
(required if NOT met)

2015-16 and 2016-17: District will not transfer out \$285,463 to Adult Education Fund.

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

**Project Information:**  
(required if YES)

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**S6. Long-term Commitments**

Identify all existing and new multiyear commitments<sup>1</sup> and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2014
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	20	Bond Interest & Redemption Fund	7433 & 7434	79,592,447
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	General Fund	2000-2999	142,531
Other Long-term Commitments (do not include OPEB):				
<b>TOTAL:</b>				<b>79,734,978</b>

Type of Commitment (continued)	Prior Year (2013-14) Annual Payment (P & I)	Current Year (2014-15) Annual Payment (P & I)	1st Subsequent Year (2015-16) Annual Payment (P & I)	2nd Subsequent Year (2016-17) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	2,909,222	3,137,265	3,342,296	3,885,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				
Other Long-term Commitments (continued):				
Total Annual Payments:	2,909,222	3,137,265	3,342,296	3,885,000
<b>Has total annual payment increased over prior year (2013-14)?</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>	<b>Yes</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

Updated information based on the auditor's annual report.

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

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

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

No

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

**Explanation:**  
(Required if Yes)

**S7. Unfunded Liabilities**

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

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

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

- 1. a. Does your district provide postemployment benefits other than pensions (OPEB)? (If No, skip items 1b-4)
- b. If Yes to Item 1a, have there been changes since first interim in OPEB liabilities?
- c. If Yes to Item 1a, have there been changes since first interim in OPEB contributions?

2. OPEB Liabilities

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB actuarial accrued liability (AAL)	5,762,826.00	5,762,826.00
b. OPEB unfunded actuarial accrued liability (UAAL)	4,298,075.00	4,298,075.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Nov 16, 2013	Nov 16, 2013

3. OPEB Contributions

	First Interim (Form 01CSI, Item S7A)	Second Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2014-15)	475,000.00	475,000.00
1st Subsequent Year (2015-16)	475,000.00	475,000.00
2nd Subsequent Year (2016-17)	475,000.00	475,000.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2014-15)	475,000.00	475,000.00
1st Subsequent Year (2015-16)	475,000.00	475,000.00
2nd Subsequent Year (2016-17)	475,000.00	475,000.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2014-15)	475,000.00	475,000.00
1st Subsequent Year (2015-16)	475,000.00	475,000.00
2nd Subsequent Year (2016-17)	475,000.00	475,000.00
d. Number of retirees receiving OPEB benefits		
Current Year (2014-15)	108	108
1st Subsequent Year (2015-16)	108	108
2nd Subsequent Year (2016-17)	108	108

4. Comments:

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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


4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

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

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

Yes

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of certificated (non-management) full-time-equivalent (FTE) positions	179.9	187.7	187.7	187.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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**One Year Agreement**

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

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

Negotiations Not Settled

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

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Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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


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**Certificated (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Certificated (Non-management) - Other**

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




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

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

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

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

If Yes, complete number of FTEs, then skip to section S8C.

If No, continue with section S8B.

Yes

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of classified (non-management) FTE positions	114.3	125.8	125.8	125.8

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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**One Year Agreement**

Total cost of salary settlement

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% change in salary schedule from prior year  
or

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**Multiyear Agreement**

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2014-15)

1st Subsequent Year  
(2015-16)

2nd Subsequent Year  
(2016-17)

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

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

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

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

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

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

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**Classified (Non-management) Step and Column Adjustments**

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

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

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

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

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

**Classified (Non-management) - Other**

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2013-14)	Current Year (2014-15)	1st Subsequent Year (2015-16)	2nd Subsequent Year (2016-17)
Number of management, supervisor, and confidential FTE positions	18.0	22.3	22.3	22.3

- 1a. Have any salary and benefit negotiations been settled since first interim projections?  
If Yes, complete question 2.   
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?  
If Yes, complete questions 3 and 4.

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

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

**Negotiations Not Settled**

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

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

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

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

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

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

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

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

**S9. Status of Other Funds**

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

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**S9A. Identification of Other Funds with Negative Ending Fund Balances**

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

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

No
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If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.

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

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**ADDITIONAL FISCAL INDICATORS**

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

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

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

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

**Comments:**  
(optional)

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**End of School District Second Interim Criteria and Standards Review**

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