

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: John R. Porter Jr.  
District Superintendent or Designee

Date: 12.11.13

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: December 10, 2013

Signed: B. Thane  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

\_\_\_ QUALIFIED CERTIFICATION

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

\_\_\_ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Joanne Chin

Telephone: (408) 283-6087

Title: Director of Fiscal Services

E-mail: joanne.chin@fmsd.org

### Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements? <ul style="list-style-type: none"> <li>If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?</li> <li>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?</li> </ul>		X
				X
			X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)? <ul style="list-style-type: none"> <li>If yes, have there been changes since budget adoption in OPEB liabilities?</li> </ul>		X
			X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)? <ul style="list-style-type: none"> <li>If yes, have there been changes since budget adoption in self-insurance liabilities?</li> </ul>		X
			X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 1b)</li> <li>Classified? (Section S8B, Line 1b)</li> <li>Management/supervisor/confidential? (Section S8C, Line 1b)</li> </ul>	X X X	
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for: <ul style="list-style-type: none"> <li>Certificated? (Section S8A, Line 3)</li> <li>Classified? (Section S8B, Line 3)</li> </ul>	X X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	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/Revenue Limit Sources		8010-8099	46,968,631.00	46,968,631.00	12,388,208.90	49,687,822.00	2,719,191.00	5.8%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,488,655.00	10,488,655.00	465,431.59	13,105,974.59	2,617,319.59	25.0%
4) Other Local Revenue		8600-8799	2,684,888.00	2,684,888.00	238,965.13	2,748,479.00	63,591.00	2.4%
5) TOTAL, REVENUES			60,142,174.00	60,142,174.00	13,092,605.62	65,542,275.59		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	29,766,318.00	29,766,318.00	8,498,901.63	32,069,164.00	(2,302,846.00)	-7.7%
2) Classified Salaries		2000-2999	4,847,223.00	4,847,223.00	1,682,285.01	5,588,425.00	(741,202.00)	-15.3%
3) Employee Benefits		3000-3999	10,576,721.00	10,576,721.00	3,826,261.97	11,034,753.00	(458,032.00)	-4.3%
4) Books and Supplies		4000-4999	499,686.00	493,756.00	153,019.15	780,493.00	(286,737.00)	-58.1%
5) Services and Other Operating Expenditures		5000-5999	4,846,904.00	4,852,834.00	1,686,160.67	7,296,091.00	(2,443,257.00)	-50.3%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	270,736.00	270,736.00	201,978.75	270,736.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(507,401.00)	(507,401.00)	0.00	(421,032.00)	(86,369.00)	17.0%
9) TOTAL, EXPENDITURES			50,300,187.00	50,300,187.00	16,048,607.18	56,618,630.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			9,841,987.00	9,841,987.00	(2,956,001.56)	8,923,645.59		
<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	(9,641,502.00)	(9,641,502.00)	0.00	(10,465,479.00)	(823,977.00)	8.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,641,502.00)	(9,641,502.00)	0.00	(10,465,479.00)		

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>			200,485.00	200,485.00	(2,956,001.56)	(1,541,833.41)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,605,431.68	7,605,431.68		7,605,431.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,605,431.68	7,605,431.68		7,605,431.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,605,431.68	7,605,431.68		7,605,431.68		
2) Ending Balance, June 30 (E + F1e)			7,805,916.68	7,805,916.68		6,063,598.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	36,709.04	52,824.85		52,824.85		
Prepaid Expenditures		9713	524,012.66	504,012.66		504,012.66		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,240,678.00	2,240,678.00		2,457,574.00		
Unassigned/Unappropriated Amount		9790	4,979,516.98	4,983,401.17		3,024,186.76		

Description	Resource Codes	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/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	26,437,056.00	26,437,056.00	9,235,737.00	21,042,335.00	(5,394,721.00)	-20.4%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	2,142,308.00	8,569,232.00	8,569,232.00	New
Charter Schools General Purpose Entitlement - State Aid		8015	2,481,581.00	2,481,581.00	617,389.00	2,481,581.00	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	121,942.00	121,942.00	0.00	120,912.00	(1,030.00)	-0.8%
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	16,042,301.00	16,042,301.00	0.00	17,383,899.00	1,341,598.00	8.4%
Unsecured Roll Taxes		8042	1,456,889.00	1,456,889.00	1,245,749.12	1,389,856.00	(67,033.00)	-4.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,006,000.00	1,006,000.00	95,018.78	867,000.00	(139,000.00)	-13.8%
Education Revenue Augmentation Fund (ERAF)		8045	2,985,315.00	2,985,315.00	0.00	2,630,411.00	(354,904.00)	-11.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	58,046.00	58,046.00	0.00	73,005.00	14,959.00	25.8%
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/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			50,589,130.00	50,589,130.00	13,336,201.90	54,558,231.00	3,969,101.00	7.8%
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,255,275.00)	(1,255,275.00)	0.00	(1,255,275.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	72,368.00	72,368.00	0.00	0.00	(72,368.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,437,592.00)	(2,437,592.00)	(947,993.00)	(3,615,134.00)	(1,177,542.00)	48.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			46,968,631.00	46,968,631.00	12,388,208.90	49,687,822.00	2,719,191.00	5.8%
<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						

Description	Resource Codes	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 I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
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						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,900,268.00	2,900,268.00	0.00	2,900,268.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	415,060.00	415,060.00	0.00	247,070.00	(167,990.00)	-40.5%
Lottery - Unrestricted and Instructional Materials		8560	1,105,584.00	1,105,584.00	217,827.59	1,190,893.59	85,309.59	7.7%
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						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	6,067,743.00	6,067,743.00	247,604.00	8,767,743.00	2,700,000.00	44.5%
TOTAL, OTHER STATE REVENUE			10,488,655.00	10,488,655.00	465,431.59	13,105,974.59	2,617,319.59	25.0%

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>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	1,152,312.00	1,152,312.00	0.00	1,158,015.00	5,703.00	0.5%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	954.50	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	194,352.00	194,352.00	84,079.00	252,240.00	57,888.00	29.8%
Interest		8660	307,564.00	307,564.00	47,130.16	307,564.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	22,000.00	22,000.00	7,002.00	22,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (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	983,660.00	983,660.00	99,799.47	983,660.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,684,888.00</b>	<b>2,684,888.00</b>	<b>238,965.13</b>	<b>2,748,479.00</b>	<b>63,591.00</b>	<b>2.4%</b>
<b>TOTAL, REVENUES</b>			<b>60,142,174.00</b>	<b>60,142,174.00</b>	<b>13,092,605.62</b>	<b>65,542,275.59</b>	<b>5,400,101.59</b>	<b>9.0%</b>



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	25,943,171.00	25,943,171.00	7,228,703.57	27,888,618.00	(1,945,447.00)	-7.5%
Certificated Pupil Support Salaries		1200	1,008,286.00	1,008,286.00	237,227.22	1,058,568.00	(50,282.00)	-5.0%
Certificated Supervisors' and Administrators' Salaries		1300	2,777,151.00	2,777,151.00	1,025,410.68	3,091,478.00	(314,327.00)	-11.3%
Other Certificated Salaries		1900	37,710.00	37,710.00	7,560.16	30,500.00	7,210.00	19.1%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>29,766,318.00</b>	<b>29,766,318.00</b>	<b>8,498,901.63</b>	<b>32,069,164.00</b>	<b>(2,302,846.00)</b>	<b>-7.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	34,007.15	125,423.00	(125,423.00)	New
Classified Support Salaries		2200	1,703,168.00	1,703,168.00	647,280.99	2,003,871.00	(300,703.00)	-17.7%
Classified Supervisors' and Administrators' Salaries		2300	859,885.00	859,885.00	288,934.09	902,162.00	(42,277.00)	-4.9%
Clerical, Technical and Office Salaries		2400	1,972,222.00	1,972,222.00	648,150.73	2,252,011.00	(279,789.00)	-14.2%
Other Classified Salaries		2900	311,948.00	311,948.00	63,912.05	304,958.00	6,990.00	2.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,847,223.00</b>	<b>4,847,223.00</b>	<b>1,682,285.01</b>	<b>5,588,425.00</b>	<b>(741,202.00)</b>	<b>-15.3%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,436,914.00	2,436,914.00	693,432.30	2,622,808.00	(185,894.00)	-7.6%
PERS		3201-3202	516,816.00	516,816.00	178,498.28	609,274.00	(92,458.00)	-17.9%
OASDI/Medicare/Alternative		3301-3302	811,352.00	811,352.00	239,347.54	900,599.00	(89,247.00)	-11.0%
Health and Welfare Benefits		3401-3402	4,840,532.00	4,840,532.00	1,563,378.72	4,874,603.00	(34,071.00)	-0.7%
Unemployment Insurance		3501-3502	21,828.00	21,828.00	5,096.09	23,292.00	(1,464.00)	-6.7%
Workers' Compensation		3601-3602	941,857.00	941,857.00	267,222.15	1,025,035.00	(83,178.00)	-8.8%
OPEB, Allocated		3701-3702	979,142.00	979,142.00	879,286.89	979,142.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	28,280.00	28,280.00	0.00	0.00	28,280.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>10,576,721.00</b>	<b>10,576,721.00</b>	<b>3,826,261.97</b>	<b>11,034,753.00</b>	<b>(458,032.00)</b>	<b>-4.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	11,636.00	11,636.00	1,848.30	12,086.00	(450.00)	-3.9%
Materials and Supplies		4300	420,200.00	414,740.00	130,662.30	674,406.00	(259,666.00)	-62.6%
Noncapitalized Equipment		4400	67,850.00	67,380.00	20,508.55	94,001.00	(26,621.00)	-39.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>499,686.00</b>	<b>493,756.00</b>	<b>153,019.15</b>	<b>780,493.00</b>	<b>(286,737.00)</b>	<b>-58.1%</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	120,355.00	120,355.00	37,440.22	122,895.00	(2,540.00)	-2.1%
Dues and Memberships		5300	15,390.00	15,390.00	13,821.00	14,840.00	550.00	3.6%
Insurance		5400-5450	499,300.00	499,300.00	238,221.10	499,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,899,740.00	1,898,870.00	749,226.45	1,898,870.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	159,000.00	161,000.00	47,132.34	167,708.00	(6,708.00)	-4.2%
Transfers of Direct Costs		5710	(344,189.00)	(344,189.00)	(11,423.95)	2,090,804.00	(2,434,993.00)	707.5%
Transfers of Direct Costs - Interfund		5750	(64,388.00)	(64,388.00)	(6,086.16)	(69,112.00)	4,724.00	-7.3%
Professional/Consulting Services and Operating Expenditures		5800	1,571,406.00	1,576,206.00	307,847.51	1,582,446.00	(6,240.00)	-0.4%
Communications		5900	990,290.00	990,290.00	309,982.16	988,340.00	1,950.00	0.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,846,904.00</b>	<b>4,852,834.00</b>	<b>1,686,160.67</b>	<b>7,296,091.00</b>	<b>(2,443,257.00)</b>	<b>-50.3%</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	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<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	34,130.00	34,130.00	0.00	34,130.00	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	71,606.00	71,606.00	36,978.75	71,606.00	0.00	0.0%
Other Debt Service - Principal		7439	165,000.00	165,000.00	165,000.00	165,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			270,736.00	270,736.00	201,978.75	270,736.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(227,972.00)	(227,972.00)	0.00	(137,279.00)	(90,693.00)	39.8%
Transfers of Indirect Costs - Interfund		7350	(279,429.00)	(279,429.00)	0.00	(283,753.00)	4,324.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(507,401.00)	(507,401.00)	0.00	(421,032.00)	(86,369.00)	17.0%
TOTAL, EXPENDITURES			50,300,187.00	50,300,187.00	16,048,607.18	56,618,630.00	(6,318,443.00)	-12.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(9,641,502.00)	(9,641,502.00)	0.00	(10,465,479.00)	(823,977.00)	8.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,641,502.00)	(9,641,502.00)	0.00	(10,465,479.00)	(823,977.00)	8.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(9,641,502.00)	(9,641,502.00)	0.00	(10,465,479.00)	(823,977.00)	8.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	1,255,275.00	1,255,275.00	0.00	1,255,275.00	0.00	0.0%
2) Federal Revenue		8100-8299	4,922,991.00	5,276,800.91	493,883.91	5,134,950.91	(141,850.00)	-2.7%
3) Other State Revenue		8300-8599	6,039,792.00	6,039,792.00	2,922,077.56	5,291,752.56	(748,039.44)	-12.4%
4) Other Local Revenue		8600-8799	2,529,507.00	3,845,098.31	1,581,237.31	2,777,502.31	(1,067,596.00)	-27.8%
5) TOTAL, REVENUES			14,747,565.00	16,416,966.22	4,997,198.78	14,459,480.78		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	7,950,406.00	7,945,420.00	2,380,791.29	9,073,628.00	(1,128,208.00)	-14.2%
2) Classified Salaries		2000-2999	5,070,310.00	5,070,310.00	1,457,394.74	5,372,978.00	(302,668.00)	-6.0%
3) Employee Benefits		3000-3999	4,283,385.00	4,283,385.00	1,196,115.29	4,349,329.00	(65,944.00)	-1.5%
4) Books and Supplies		4000-4999	1,749,598.00	4,992,391.22	937,878.73	2,795,493.78	2,196,897.44	44.0%
5) Services and Other Operating Expenditures		5000-5999	5,037,396.00	5,444,535.64	1,375,784.12	3,371,797.64	2,072,738.00	38.1%
6) Capital Outlay		6000-6999	0.00	0.00	(14.08)	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	70,000.00	70,000.00	12,590.00	200,000.00	(130,000.00)	-185.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	227,972.00	227,972.00	0.00	137,279.00	90,693.00	39.8%
9) TOTAL, EXPENDITURES			24,389,067.00	28,034,013.86	7,360,540.09	25,300,505.42		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,641,502.00)	(11,617,047.64)	(2,363,341.31)	(10,841,024.64)		
<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	9,641,502.00	9,641,502.00	0.00	10,465,479.00	823,977.00	8.5%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,641,502.00	9,641,502.00	0.00	10,465,479.00		

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	(1,975,545.64)	(2,363,341.31)	(375,545.64)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,975,545.64	1,975,545.64		1,975,545.64	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)			1,975,545.64	1,975,545.64		1,975,545.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,975,545.64	1,975,545.64		1,975,545.64		
2) Ending Balance, June 30 (E + F1e)			1,975,545.64	0.00		1,600,000.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,975,545.64	0.00		1,600,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT 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		
Charter Schools General Purpose Entitlement - State Aid		8015	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/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,255,275.00	1,255,275.00	0.00	1,255,275.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			1,255,275.00	1,255,275.00	0.00	1,255,275.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,335,349.00	1,335,349.00	0.00	1,429,021.00	93,672.00	7.0%
Special Education Discretionary Grants		8182	285,147.00	285,147.00	0.00	285,147.00	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	2,230,000.00	2,517,181.00	287,181.00	2,317,181.00	(200,000.00)	-7.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	556,328.00	556,328.00	140,074.00	560,806.00	4,478.00	0.8%
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	516,167.00	561,535.91	45,368.91	521,535.91	(40,000.00)	-7.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	6,313.55	6,313.55	6,313.55	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	14,946.45	14,946.45	14,946.45	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,922,991.00	5,276,800.91	493,883.91	5,134,950.91	(141,850.00)	-2.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Home-to-School Transportation	7230	8311	571,792.00	571,792.00	0.00	571,792.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,700,000.00	2,700,000.00	0.00	0.00	(2,700,000.00)	-100.0%
Spec. Ed. Transportation	7240	8311	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	267,480.00	267,480.00	234,143.56	329,828.56	62,348.56	23.3%
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	1,978,500.00	1,978,500.00	1,483,875.00	1,978,500.00	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%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	522,020.00	522,020.00	1,204,059.00	2,411,632.00	1,889,612.00	362.0%
TOTAL, OTHER STATE REVENUE			6,039,792.00	6,039,792.00	2,922,077.56	5,291,752.56	(748,039.44)	-12.4%

Description	Resource Codes	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/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit 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%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	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	64,556.10	64,556.10	64,556.10	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (		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	120,000.00	1,371,035.21	1,149,548.21	764,064.21	(606,971.00)	-44.3%
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	2,409,507.00	2,409,507.00	367,133.00	1,948,882.00	(460,625.00)	-19.1%
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>2,529,507.00</b>	<b>3,845,098.31</b>	<b>1,581,237.31</b>	<b>2,777,502.31</b>	<b>(1,067,596.00)</b>	<b>-27.8%</b>
<b>TOTAL, REVENUES</b>			<b>14,747,565.00</b>	<b>16,416,966.22</b>	<b>4,997,198.78</b>	<b>14,459,480.78</b>	<b>(1,957,485.44)</b>	<b>-11.9%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	6,500,086.00	6,495,100.00	1,916,556.50	7,449,636.00	(954,536.00)	-14.7%
Certificated Pupil Support Salaries		1200	154,477.00	154,477.00	64,331.79	247,290.00	(92,813.00)	-60.1%
Certificated Supervisors' and Administrators' Salaries		1300	450,344.00	450,344.00	163,103.91	495,817.00	(45,473.00)	-10.1%
Other Certificated Salaries		1900	845,499.00	845,499.00	236,799.09	880,885.00	(35,386.00)	-4.2%
TOTAL, CERTIFICATED SALARIES			7,950,406.00	7,945,420.00	2,380,791.29	9,073,628.00	(1,128,208.00)	-14.2%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,879,360.00	1,879,360.00	544,954.14	1,961,127.00	(81,767.00)	-4.4%
Classified Support Salaries		2200	1,687,544.00	1,687,544.00	486,366.98	1,753,918.00	(66,374.00)	-3.9%
Classified Supervisors' and Administrators' Salaries		2300	178,529.00	178,529.00	59,541.64	185,629.00	(7,100.00)	-4.0%
Clerical, Technical and Office Salaries		2400	558,988.00	558,988.00	192,125.25	697,149.00	(138,161.00)	-24.7%
Other Classified Salaries		2900	765,889.00	765,889.00	174,406.73	775,155.00	(9,266.00)	-1.2%
TOTAL, CLASSIFIED SALARIES			5,070,310.00	5,070,310.00	1,457,394.74	5,372,978.00	(302,668.00)	-6.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	677,006.00	677,006.00	183,029.56	742,974.00	(65,968.00)	-9.7%
PERS		3201-3202	551,962.00	551,962.00	158,852.89	580,149.00	(28,187.00)	-5.1%
OASDI/Medicare/Alternative		3301-3302	519,803.00	519,803.00	138,039.86	561,581.00	(41,778.00)	-8.0%
Health and Welfare Benefits		3401-3402	2,136,037.00	2,136,037.00	614,394.79	2,051,798.00	84,239.00	3.9%
Unemployment Insurance		3501-3502	6,189.00	6,189.00	1,837.24	6,657.00	(468.00)	-7.6%
Workers' Compensation		3601-3602	362,092.00	362,092.00	99,978.03	406,170.00	(44,078.00)	-12.2%
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%
PERS Reduction		3801-3802	30,296.00	30,296.00	(17.08)	0.00	30,296.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			4,283,385.00	4,283,385.00	1,196,115.29	4,349,329.00	(65,944.00)	-1.5%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	166,822.41	191,000.00	(191,000.00)	New
Books and Other Reference Materials		4200	156,761.00	174,880.71	136,216.73	364,913.71	(190,033.00)	-108.7%
Materials and Supplies		4300	1,513,826.00	4,730,008.24	394,571.03	1,610,287.80	3,119,720.44	66.0%
Noncapitalized Equipment		4400	79,011.00	87,502.27	240,268.56	629,292.27	(541,790.00)	-619.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,749,598.00	4,992,391.22	937,878.73	2,795,493.78	2,196,897.44	44.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	2,548,765.00	(2,548,765.00)	New
Travel and Conferences		5200	40,289.00	42,534.30	18,264.75	54,298.30	(11,764.00)	-27.7%
Dues and Memberships		5300	20,250.00	10,250.00	2,914.44	6,612.00	3,638.00	35.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	40,000.00	40,000.00	3,855.00	40,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	586,242.00	582,492.00	199,371.21	597,736.00	(15,244.00)	-2.6%
Transfers of Direct Costs		5710	344,189.00	344,189.00	11,423.95	(2,090,804.00)	2,434,993.00	707.5%
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	3,981,526.00	4,400,170.34	1,136,422.96	2,188,990.34	2,211,180.00	50.3%
Communications		5900	24,900.00	24,900.00	3,531.81	26,200.00	(1,300.00)	-5.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,037,396.00	5,444,535.64	1,375,784.12	3,371,797.64	2,072,738.00	38.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	0.00	(14.08)	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	(14.08)	0.00	0.00	0.0%
<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	70,000.00	70,000.00	12,590.00	200,000.00	(130,000.00)	-185.7%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			70,000.00	70,000.00	12,590.00	200,000.00	(130,000.00)	-185.7%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	227,972.00	227,972.00	0.00	137,279.00	90,693.00	39.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			227,972.00	227,972.00	0.00	137,279.00	90,693.00	39.8%
TOTAL, EXPENDITURES			24,389,067.00	28,034,013.86	7,360,540.09	25,300,505.42	2,733,508.44	9.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	9,641,502.00	9,641,502.00	0.00	10,465,479.00	823,977.00	8.5%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,641,502.00	9,641,502.00	0.00	10,465,479.00	823,977.00	8.5%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			9,641,502.00	9,641,502.00	0.00	10,465,479.00	(823,977.00)	8.5%

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

43 69450 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	48,223,906.00	48,223,906.00	12,388,208.90	50,943,097.00	2,719,191.00	5.6%
2) Federal Revenue		8100-8299	4,922,991.00	5,276,800.91	493,883.91	5,134,950.91	(141,850.00)	-2.7%
3) Other State Revenue		8300-8599	16,528,447.00	16,528,447.00	3,387,509.15	18,397,727.15	1,869,280.15	11.3%
4) Other Local Revenue		8600-8799	5,214,395.00	6,529,986.31	1,820,202.44	5,525,981.31	(1,004,005.00)	-15.4%
5) TOTAL, REVENUES			74,889,739.00	76,559,140.22	18,089,804.40	80,001,756.37		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	37,716,724.00	37,711,738.00	10,879,692.92	41,142,792.00	(3,431,054.00)	-9.1%
2) Classified Salaries		2000-2999	9,917,533.00	9,917,533.00	3,139,679.75	10,961,403.00	(1,043,870.00)	-10.5%
3) Employee Benefits		3000-3999	14,860,106.00	14,860,106.00	5,022,377.26	15,384,082.00	(523,976.00)	-3.5%
4) Books and Supplies		4000-4999	2,249,284.00	5,486,147.22	1,090,897.88	3,575,986.78	1,910,160.44	34.8%
5) Services and Other Operating Expenditures		5000-5999	9,884,300.00	10,297,369.64	3,061,944.79	10,667,888.64	(370,519.00)	-3.6%
6) Capital Outlay		6000-6999	0.00	0.00	(14.08)	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	340,736.00	340,736.00	214,568.75	470,736.00	(130,000.00)	-38.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(279,429.00)	(279,429.00)	0.00	(283,753.00)	4,324.00	-1.5%
9) TOTAL, EXPENDITURES			74,689,254.00	78,334,200.86	23,409,147.27	81,919,135.42		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			200,485.00	(1,775,060.64)	(5,319,342.87)	(1,917,379.05)		
<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		

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

43 69450 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			200,485.00	(1,775,060.64)	(5,319,342.87)	(1,917,379.05)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,580,977.32	9,580,977.32		9,580,977.32	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,580,977.32	9,580,977.32		9,580,977.32		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,580,977.32	9,580,977.32		9,580,977.32		
2) Ending Balance, June 30 (E + F1e)			9,781,462.32	7,805,916.68		7,663,598.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	36,709.04	52,824.85		52,824.85		
Prepaid Expenditures		9713	524,012.66	504,012.66		504,012.66		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,975,545.64	0.00		1,600,000.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	2,240,678.00	2,240,678.00		2,457,574.00		
Unassigned/Unappropriated Amount		9790	4,979,516.98	4,983,401.17		3,024,186.76		

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

43 69450 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	26,437,056.00	26,437,056.00	9,235,737.00	21,042,335.00	(5,394,721.00)	-20.4%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	2,142,308.00	8,569,232.00	8,569,232.00	New
Charter Schools General Purpose Entitlement - State Aid		8015	2,481,581.00	2,481,581.00	617,389.00	2,481,581.00	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	121,942.00	121,942.00	0.00	120,912.00	(1,030.00)	-0.8%
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	16,042,301.00	16,042,301.00	0.00	17,383,899.00	1,341,598.00	8.4%
Unsecured Roll Taxes		8042	1,456,889.00	1,456,889.00	1,245,749.12	1,389,856.00	(67,033.00)	-4.6%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	1,006,000.00	1,006,000.00	95,018.78	867,000.00	(139,000.00)	-13.8%
Education Revenue Augmentation Fund (ERAF)		8045	2,985,315.00	2,985,315.00	0.00	2,630,411.00	(354,904.00)	-11.9%
Community Redevelopment Funds (SB 617/699/1992)		8047	58,046.00	58,046.00	0.00	73,005.00	14,959.00	25.8%
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/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			50,589,130.00	50,589,130.00	13,336,201.90	54,558,231.00	3,969,101.00	7.8%
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,255,275.00)	(1,255,275.00)	0.00	(1,255,275.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,255,275.00	1,255,275.00	0.00	1,255,275.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	72,368.00	72,368.00	0.00	0.00	(72,368.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,437,592.00)	(2,437,592.00)	(947,993.00)	(3,615,134.00)	(1,177,542.00)	48.3%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			48,223,906.00	48,223,906.00	12,388,208.90	50,943,097.00	2,719,191.00	5.6%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,335,349.00	1,335,349.00	0.00	1,429,021.00	93,672.00	7.0%
Special Education Discretionary Grants		8182	285,147.00	285,147.00	0.00	285,147.00	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	2,230,000.00	2,517,181.00	287,181.00	2,317,181.00	(200,000.00)	-7.9%

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title 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	556,328.00	556,328.00	140,074.00	560,806.00	4,478.00	0.8%
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	516,167.00	561,535.91	45,368.91	521,535.91	(40,000.00)	-7.1%
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	6,313.55	6,313.55	6,313.55	0.00	0.0%
Other No Child Left Behind		8290	0.00	6,313.55	6,313.55	6,313.55	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	14,946.45	14,946.45	14,946.45	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,922,991.00	5,276,800.91	493,883.91	5,134,950.91	(141,850.00)	-2.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
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%
Home-to-School Transportation	7230	8311	571,792.00	571,792.00	0.00	571,792.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,700,000.00	2,700,000.00	0.00	0.00	(2,700,000.00)	-100.0%
Spec. Ed. Transportation	7240	8311	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%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,900,268.00	2,900,268.00	0.00	2,900,268.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	415,060.00	415,060.00	0.00	247,070.00	(167,990.00)	-40.5%
Lottery - Unrestricted and Instructional Materials		8560	1,373,064.00	1,373,064.00	451,971.15	1,520,722.15	147,658.15	10.8%
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	1,978,500.00	1,978,500.00	1,483,875.00	1,978,500.00	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%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	6,589,763.00	6,589,763.00	1,451,663.00	11,179,375.00	4,589,612.00	69.6%
TOTAL, OTHER STATE REVENUE			16,528,447.00	16,528,447.00	3,387,509.15	18,397,727.15	1,869,280.15	11.3%

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

43 69450 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	1,152,312.00	1,152,312.00	0.00	1,158,015.00	5,703.00	0.5%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	954.50	5,000.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	194,352.00	194,352.00	84,079.00	252,240.00	57,888.00	29.8%
Interest		8660	307,564.00	307,564.00	47,130.16	307,564.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	22,000.00	86,556.10	71,558.10	86,556.10	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,103,660.00	2,354,695.21	1,249,347.68	1,747,724.21	(606,971.00)	-25.8%
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	2,409,507.00	2,409,507.00	367,133.00	1,948,882.00	(460,625.00)	-19.1%
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>5,214,395.00</b>	<b>6,529,986.31</b>	<b>1,820,202.44</b>	<b>5,525,981.31</b>	<b>(1,004,005.00)</b>	<b>-15.4%</b>
<b>TOTAL, REVENUES</b>			<b>74,889,739.00</b>	<b>76,559,140.22</b>	<b>18,089,804.40</b>	<b>80,001,756.37</b>	<b>3,442,616.15</b>	<b>4.5%</b>



2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

43 69450 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	32,443,257.00	32,438,271.00	9,145,260.07	35,338,254.00	(2,899,983.00)	-8.9%
Certificated Pupil Support Salaries		1200	1,162,763.00	1,162,763.00	301,559.01	1,305,858.00	(143,095.00)	-12.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,227,495.00	3,227,495.00	1,188,514.59	3,587,295.00	(359,800.00)	-11.1%
Other Certificated Salaries		1900	883,209.00	883,209.00	244,359.25	911,385.00	(28,176.00)	-3.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>37,716,724.00</b>	<b>37,711,738.00</b>	<b>10,879,692.92</b>	<b>41,142,792.00</b>	<b>(3,431,054.00)</b>	<b>-9.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,879,360.00	1,879,360.00	578,961.29	2,086,550.00	(207,190.00)	-11.0%
Classified Support Salaries		2200	3,390,712.00	3,390,712.00	1,133,647.97	3,757,789.00	(367,077.00)	-10.8%
Classified Supervisors' and Administrators' Salaries		2300	1,038,414.00	1,038,414.00	348,475.73	1,087,791.00	(49,377.00)	-4.8%
Clerical, Technical and Office Salaries		2400	2,531,210.00	2,531,210.00	840,275.98	2,949,160.00	(417,950.00)	-16.5%
Other Classified Salaries		2900	1,077,837.00	1,077,837.00	238,318.78	1,080,113.00	(2,276.00)	-0.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>9,917,533.00</b>	<b>9,917,533.00</b>	<b>3,139,679.75</b>	<b>10,961,403.00</b>	<b>(1,043,870.00)</b>	<b>-10.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,113,920.00	3,113,920.00	876,461.86	3,365,782.00	(251,862.00)	-8.1%
PERS		3201-3202	1,068,778.00	1,068,778.00	337,351.17	1,189,423.00	(120,645.00)	-11.3%
OASDI/Medicare/Alternative		3301-3302	1,331,155.00	1,331,155.00	377,387.40	1,462,180.00	(131,025.00)	-9.8%
Health and Welfare Benefits		3401-3402	6,976,569.00	6,976,569.00	2,177,773.51	6,926,401.00	50,168.00	0.7%
Unemployment Insurance		3501-3502	28,017.00	28,017.00	6,933.33	29,949.00	(1,932.00)	-6.9%
Workers' Compensation		3601-3602	1,303,949.00	1,303,949.00	367,200.18	1,431,205.00	(127,256.00)	-9.8%
OPEB, Allocated		3701-3702	979,142.00	979,142.00	879,286.89	979,142.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	58,576.00	58,576.00	(17.08)	0.00	58,576.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>14,860,106.00</b>	<b>14,860,106.00</b>	<b>5,022,377.26</b>	<b>15,384,082.00</b>	<b>(523,976.00)</b>	<b>-3.5%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	166,822.41	191,000.00	(191,000.00)	New
Books and Other Reference Materials		4200	168,397.00	186,516.71	138,065.03	376,999.71	(190,483.00)	-102.1%
Materials and Supplies		4300	1,934,026.00	5,144,748.24	525,233.33	2,284,693.80	2,860,054.44	55.6%
Noncapitalized Equipment		4400	146,861.00	154,882.27	260,777.11	723,293.27	(568,411.00)	-367.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,249,284.00</b>	<b>5,486,147.22</b>	<b>1,090,897.88</b>	<b>3,575,986.78</b>	<b>1,910,160.44</b>	<b>34.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	2,548,765.00	(2,548,765.00)	New
Travel and Conferences		5200	160,644.00	162,889.30	55,704.97	177,193.30	(14,304.00)	-8.8%
Dues and Memberships		5300	35,640.00	25,640.00	16,735.44	21,452.00	4,188.00	16.3%
Insurance		5400-5450	499,300.00	499,300.00	238,221.10	499,300.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,939,740.00	1,938,870.00	753,081.45	1,938,870.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	745,242.00	743,492.00	246,503.55	765,444.00	(21,952.00)	-3.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(64,388.00)	(64,388.00)	(6,086.16)	(69,112.00)	4,724.00	-7.3%
Professional/Consulting Services and Operating Expenditures		5800	5,552,932.00	5,976,376.34	1,444,270.47	3,771,436.34	2,204,940.00	36.9%
Communications		5900	1,015,190.00	1,015,190.00	313,513.97	1,014,540.00	650.00	0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,884,300.00</b>	<b>10,297,369.64</b>	<b>3,061,944.79</b>	<b>10,667,888.64</b>	<b>(370,519.00)</b>	<b>-3.6%</b>

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

43 69450 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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	0.00	(14.08)	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	(14.08)	0.00	0.00	0.0%
<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	34,130.00	34,130.00	0.00	34,130.00	0.00	0.0%
Payments to JPAs		7143	70,000.00	70,000.00	12,590.00	200,000.00	(130,000.00)	-185.7%
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	71,606.00	71,606.00	36,978.75	71,606.00	0.00	0.0%
Other Debt Service - Principal		7439	165,000.00	165,000.00	165,000.00	165,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			340,736.00	340,736.00	214,568.75	470,736.00	(130,000.00)	-38.2%
<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	(279,429.00)	(279,429.00)	0.00	(283,753.00)	4,324.00	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(279,429.00)	(279,429.00)	0.00	(283,753.00)	4,324.00	-1.5%
TOTAL, EXPENDITURES			74,689,254.00	78,334,200.86	23,409,147.27	81,919,135.42	(3,584,934.56)	-4.6%

2013-14 First Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

43 69450 0000000  
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>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: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Resource	Description	2013-14
		Projected Year Totals
6300	Lottery: Instructional Materials	500,000.00
6512	Special Ed: Mental Health Services	500,000.00
7405	Common Core State Standards Implementat	600,000.00
Total, Restricted Balance		1,600,000.00

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	8,129.54	8,129.54	8,156.00	8,156.00	26.46	0%
2. Special Education	247.46	247.46	247.00	247.00	(0.46)	0%
<b>HIGH SCHOOL</b>						
3. General Education	0.00	0.00	0.00	0.00	0.00	0%
4. Special Education	0.00	0.00	0.00	0.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	31.49	31.49	31.49	31.49	0.00	0%
7. TOTAL, K-12 ADA	8,408.49	8,408.49	8,434.49	8,434.49	26.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<b>CLASSES FOR ADULTS</b>						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	8,408.49	8,408.49	8,434.49	8,434.49	26.00	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	708.00	708.00	682.00	682.00	(26.00)	-4%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	708.00	708.00	682.00	682.00	(26.00)	-4%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
<b>BASIC AID OPEN ENROLLMENT</b>						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

\*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2008-09 through 2014-15.

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):		July	August	September	October	November	December	January	February
	Beginning Balances (Ref. Only)								
A. BEGINNING CASH		10,006,155.76	12,018,606.47	8,406,025.62	9,413,795.39	7,345,006.60	7,255,951.43	9,505,226.84	6,196,970.27
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	1,696,738.00	1,696,738.00	5,547,828.00	3,054,130.00	3,054,130.00	3,119,639.30	977,331.30	715,623.69
Property Taxes	8020-8079	22,778.77	53,310.92	8,105.29	1,256,572.92	2,507,949.21	4,177,871.66	2,869,060.34	346,385.01
Miscellaneous Funds	8080-8099	0.00	0.00	(656,303.00)	(291,690.00)	(291,690.00)	(303,523.38)	(303,633.80)	(303,764.55)
Federal Revenue	8100-8299	0.00	51,682.46	462,438.00	(20,236.55)	0.00	33,170.94	1,695,729.89	43,864.97
Other State Revenue	8300-8599	1,347,694.00	(1,100,090.00)	2,490,084.00	649,821.15	853,769.00	977,438.05	1,560,590.18	2,418,087.88
Other Local Revenue	8600-8799	163,220.75	960,531.59	147,158.29	549,291.81	252,790.10	263,639.29	977,741.44	764,916.66
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		3,230,431.52	1,662,172.97	7,999,310.58	5,197,889.33	6,376,948.31	8,288,235.86	7,776,819.35	3,985,113.66
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	306,045.85	3,388,279.31	3,494,099.13	3,691,268.63	3,774,483.67	3,697,433.83	3,701,774.55	3,745,735.16
Classified Salaries	2000-2999	404,407.70	833,038.04	957,955.23	944,278.78	902,926.70	922,664.18	910,685.50	935,881.10
Employee Benefits	3000-3999	1,592,151.96	1,033,372.47	1,179,689.10	1,217,163.73	1,200,139.77	1,125,838.83	1,227,785.87	1,291,409.59
Books and Supplies	4000-4999	57,382.42	114,780.53	460,820.90	457,914.03	135,710.08	262,326.12	315,059.54	263,431.46
Services	5000-5999	369,872.06	827,636.47	997,931.24	866,505.02	619,258.74	669,408.14	1,060,762.60	656,861.12
Capital Outlay	6000-6599	(14.08)	0.00	0.00	0.00	14.08	0.00	0.00	0.00
Other Outgo	7000-7499	12,590.00	201,978.75	0.00	0.00	83,152.00	0.00	(40,679.75)	3,270.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		2,742,435.91	6,399,085.57	7,090,495.60	7,177,130.19	6,715,685.04	6,677,671.10	7,175,388.31	6,896,588.43
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	4,552,418.59	4,471,484.72	64,503.29	48,325.96	125,634.05	425,974.55	340.00	38,597.98
Due From Other Funds	9310	0.00	276,174.63	0.00	0.00	0.00	0.00	0.00	0.00
Stores	9320	4,936.83	4,415.13	5,777.59	(11,842.12)	1,511.08	3,343.81	4,932.48	(16,504.23)
Prepaid Expenditures	9330	1,210.20	16,304.04	(13,547.26)	(324.53)	(3,108.95)	1,608.68	(8,039.54)	14,179.71
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		4,559,074.97	4,768,378.52	56,733.62	36,159.31	124,036.18	430,927.04	(2,767.06)	36,273.46
Liabilities									
Accounts Payable	9500-9599	1,832,523.95	675,281.80	13,021.56	147,298.27	12,981.16	(106.25)	234,252.65	4,458.25
Due To Other Funds	9610	2,594.58	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Current Loans	9640	1,702,000.00	2,260,000.00	0.00	0.00	0.00	0.00	3,520,000.00	(2,200,000.00)
Deferred Revenues	9650	0.00	887,920.46	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES		3,537,118.53	3,823,202.26	13,021.56	147,298.27	12,981.16	(106.25)	3,754,252.65	(2,195,541.75)
Nonoperating									
Suspense Clearing	9910	502,498.66	179,155.49	55,242.73	21,591.03	138,626.54	227,677.36	(152,667.90)	(158,967.77)
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE									
(B - C + D)		2,012,450.71	(3,612,580.85)	1,007,769.77	(2,068,788.79)	(89,055.17)	2,249,275.41	(3,308,256.57)	(838,627.33)
F. ENDING CASH (A + E)		12,018,606.47	8,406,025.62	9,413,795.39	7,345,006.60	7,255,951.43	9,505,226.84	6,196,970.27	5,358,342.94
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>									
		5,358,342.94	5,009,409.59	5,136,178.69	23,442.00				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
	8010-8019	2,616,856.64	313,831.94	145,513.77	2,142,308.00	7,012,479.36	0.00	32,093,148.00	32,093,148.00
	8020-8079	1,945,251.47	4,506,484.22	542,486.62	4,228,826.57	0.00	0.00	22,465,083.00	22,465,083.00
	8080-8099	(434,906.24)	(275,379.42)	(276,200.82)	(330,672.88)	(147,369.91)	0.00	(3,615,134.00)	(3,615,134.00)
	8100-8299	1,491,997.25	33,170.94	44,446.80	1,011,998.19	286,688.11	0.00	5,134,950.91	5,134,950.91
	8300-8599	1,155,033.60	2,556,269.86	1,282,602.20	1,893,686.13	2,312,740.93	0.00	18,397,727.15	18,397,727.15
	8600-8799	205,594.52	141,919.43	318,296.24	723,448.26	57,442.62	0.00	5,525,981.00	5,525,981.00
	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		6,979,817.24	7,276,296.99	2,057,144.81	9,669,594.27	9,521,981.11	0.00	80,001,756.00	80,001,756.37
<b>C. DISBURSEMENTS</b>									
	1000-1999	3,755,004.33	3,806,075.68	3,942,952.85	3,816,701.14	22,937.87	0.00	41,142,792.00	41,142,792.00
	2000-2999	981,456.83	980,456.09	997,896.30	1,173,636.00	16,120.55	0.00	10,961,403.00	10,961,403.00
	3000-3999	1,302,123.29	1,318,660.96	1,343,839.32	1,536,199.11	15,708.00	0.00	15,384,082.00	15,384,082.00
	4000-4999	307,063.49	312,958.39	301,398.32	497,114.86	90,026.86	0.00	3,575,987.00	3,575,986.78
	5000-5999	1,027,641.96	732,155.21	627,844.23	1,456,055.49	755,956.72	0.00	10,667,889.00	10,667,888.64
	6000-6599	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7000-7499	0.00	2,135.00	0.00	0.00	(75,463.00)	0.00	186,983.00	186,983.00
	7600-7629	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
		7,373,289.90	7,152,441.33	7,213,931.02	8,479,706.60	825,287.00	0.00	81,919,135.42	81,919,135.42
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
	9111-9199	0.00	0.00	0.00	0.00	0.00	0.00	509.35	
	9200-9299	484.05	44,460.33	44,158.78	0.00	(9,521,981.10)	0.00	294,401.20	
	9310	0.00	0.00	0.00	0.00	0.00	0.00	276,174.63	
	9320	13,402.68	(32,375.95)	5,134.57	1,511.00	0.00	0.00	(15,757.13)	
	9330	4,505.81	(11.85)	2,702.34	324.53	0.00	0.00	15,803.18	
	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
		18,392.54	12,072.53	51,995.69	1,835.53	(9,521,981.10)	0.00	571,131.23	
<b>Liabilities</b>									
	9500-9599	(14,819.42)	15,589.71	(3,196.60)	81,473.25	(825,286.99)	0.00	2,173,471.34	
	9610	0.00	0.00	0.00	0.00	0.00	0.00	2,594.58	
	9640	0.00	0.00	0.00	0.00	0.00	0.00	5,282,000.00	
	9650	0.00	0.00	0.00	0.00	0.00	0.00	887,920.46	
		(14,819.42)	15,589.71	(3,196.60)	81,473.25	(825,286.99)	0.00	8,345,986.38	
<b>Nonoperating</b>									
		11,327.35	6,430.62	(11,142.77)	121,747.10	0.00	0.00	941,518.44	
		44,539.31	2,913.44	44,049.52	42,109.38	(8,696,694.11)	0.00	(6,833,336.71)	
		(348,933.35)	126,769.10	(5,112,736.69)	1,231,997.05	0.00	0.00	(8,750,716.71)	
		5,009,409.59	5,136,178.69	23,442.00	1,255,439.05				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									
								1,255,439.05	



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	49,687,822.00	1.40%	50,383,743.00	4.22%	52,508,047.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	13,105,974.59	-0.56%	13,032,633.00	0.00%	13,032,633.00
4. Other Local Revenues	8600-8799	2,748,479.00	0.00%	2,748,479.00	0.00%	2,748,479.00
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	(10,465,479.00)	-0.17%	(10,447,484.00)	1.13%	(10,565,838.00)
6. Total (Sum lines A1 thru A5c)		55,076,796.59	1.16%	55,717,371.00	3.60%	57,723,321.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				32,069,164.00		31,631,874.00
b. Step & Column Adjustment				190,018.00		439,345.00
c. Cost-of-Living Adjustment				(627,308.00)		
d. Other Adjustments				0.00		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	32,069,164.00	-1.36%	31,631,874.00	1.39%	32,071,219.00
2. Classified Salaries						
a. Base Salaries				5,588,425.00		5,540,808.00
b. Step & Column Adjustment				57,885.00		60,362.00
c. Cost-of-Living Adjustment				(105,502.00)		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,588,425.00	-0.85%	5,540,808.00	1.09%	5,601,170.00
3. Employee Benefits	3000-3999	11,034,753.00	-0.10%	11,023,314.00	-5.92%	10,370,848.00
4. Books and Supplies	4000-4999	780,493.00	0.00%	780,493.00	0.00%	780,493.00
5. Services and Other Operating Expenditures	5000-5999	7,296,091.00	2.85%	7,503,822.00	1.96%	7,650,994.00
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	270,736.00	-9.93%	243,854.00	0.36%	244,722.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(421,032.00)	-8.62%	(384,734.00)	1.52%	(390,573.00)
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)						
11. Total (Sum lines B1 thru B10)		56,618,630.00	-0.49%	56,339,431.00	-0.02%	56,328,873.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,541,833.41)		(622,060.00)		1,394,448.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,605,431.68		6,063,598.27		5,441,538.27
2. Ending Fund Balance (Sum lines C and D1)		6,063,598.27		5,441,538.27		6,835,986.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	581,837.51		581,837.51		581,837.51
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	2,457,574.00		2,356,039.00		2,361,814.00
2. Unassigned/Unappropriated	9790	3,024,186.76		2,503,661.76		3,892,334.76
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		6,063,598.27		5,441,538.27		6,835,986.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	2,457,574.00		2,356,039.00		2,361,814.00
c. Unassigned/Unappropriated	9790	3,024,186.76		2,503,661.76		3,892,334.76
(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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		5,481,760.76		4,859,700.76		6,254,148.76
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	1,255,275.00	1.80%	1,277,822.00	2.20%	1,305,955.00
2. Federal Revenues	8100-8299	5,134,950.91	-2.23%	5,020,630.00	0.00%	5,020,630.00
3. Other State Revenues	8300-8599	5,291,752.56	-36.76%	3,346,746.00	0.38%	3,359,552.00
4. Other Local Revenues	8600-8799	2,777,502.31	-24.30%	2,102,522.00	2.08%	2,146,280.00
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	10,465,479.00	-0.17%	10,447,484.00	1.13%	10,565,838.00
6. Total (Sum lines A1 thru A5c)		24,924,959.78	-10.95%	22,195,204.00	0.91%	22,398,255.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				9,073,628.00		8,829,186.00
b. Step & Column Adjustment				0.00		143,332.00
c. Cost-of-Living Adjustment				(244,442.00)		
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	9,073,628.00	-2.69%	8,829,186.00	1.62%	8,972,518.00
2. Classified Salaries						
a. Base Salaries				5,372,978.00		5,208,596.00
b. Step & Column Adjustment						65,569.00
c. Cost-of-Living Adjustment				(164,382.00)		
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,372,978.00	-3.06%	5,208,596.00	1.26%	5,274,165.00
3. Employee Benefits	3000-3999	4,349,329.00	-0.31%	4,336,055.00	0.75%	4,368,374.00
4. Books and Supplies	4000-4999	2,795,493.78	-61.13%	1,086,563.00	-4.14%	1,041,567.00
5. Services and Other Operating Expenditures	5000-5999	3,371,797.64	-27.68%	2,438,415.00	0.28%	2,445,242.00
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	200,000.00	0.00%	200,000.00	0.00%	200,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	137,279.00	-29.79%	96,389.00	0.00%	96,389.00
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)						
11. Total (Sum lines B1 thru B10)		25,300,505.42	-12.27%	22,195,204.00	0.91%	22,398,255.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(375,545.64)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,975,545.64		1,600,000.00		1,600,000.00
2. Ending Fund Balance (Sum lines C and D1)		1,600,000.00		1,600,000.00		1,600,000.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	1,600,000.00		1,600,000.00		1,600,000.00
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,600,000.00		1,600,000.00		1,600,000.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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					
3. Total Available Reserves (Sum lines E1a thru E2c)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 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	50,943,097.00	1.41%	51,661,565.00	4.17%	53,814,002.00
2. Federal Revenues	8100-8299	5,134,950.91	-2.23%	5,020,630.00	0.00%	5,020,630.00
3. Other State Revenues	8300-8599	18,397,727.15	-10.97%	16,379,379.00	0.08%	16,392,185.00
4. Other Local Revenues	8600-8799	5,525,981.31	-12.21%	4,851,001.00	0.90%	4,894,759.00
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)		80,001,756.37	-2.61%	77,912,575.00	2.84%	80,121,576.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				41,142,792.00		40,461,060.00
b. Step & Column Adjustment				190,018.00		582,677.00
c. Cost-of-Living Adjustment				(871,750.00)		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	41,142,792.00	-1.66%	40,461,060.00	1.44%	41,043,737.00
2. Classified Salaries						
a. Base Salaries				10,961,403.00		10,749,404.00
b. Step & Column Adjustment				57,885.00		125,931.00
c. Cost-of-Living Adjustment				(269,884.00)		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	10,961,403.00	-1.93%	10,749,404.00	1.17%	10,875,335.00
3. Employee Benefits	3000-3999	15,384,082.00	-0.16%	15,359,369.00	-4.04%	14,739,222.00
4. Books and Supplies	4000-4999	3,575,986.78	-47.79%	1,867,056.00	-2.41%	1,822,060.00
5. Services and Other Operating Expenditures	5000-5999	10,667,888.64	-6.80%	9,942,237.00	1.55%	10,096,236.00
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	470,736.00	-5.71%	443,854.00	0.20%	444,722.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(283,753.00)	1.62%	(288,345.00)	2.03%	(294,184.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		81,919,135.42	-4.13%	78,534,635.00	0.25%	78,727,128.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,917,379.05)		(622,060.00)		1,394,448.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		9,580,977.32		7,663,598.27		7,041,538.27
2. Ending Fund Balance (Sum lines C and D1)		7,663,598.27		7,041,538.27		8,435,986.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	581,837.51		581,837.51		581,837.51
b. Restricted	9740	1,600,000.00		1,600,000.00		1,600,000.00
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	2,457,574.00		2,356,039.00		2,361,814.00
2. Unassigned/Unappropriated	9790	3,024,186.76		2,503,661.76		3,892,334.76
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		7,663,598.27		7,041,538.27		8,435,986.27

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	2,457,574.00		2,356,039.00		2,361,814.00
c. Unassigned/Unappropriated	9790	3,024,186.76		2,503,661.76		3,892,334.76
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		5,481,760.76		4,859,700.76		6,254,148.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.69%		6.19%		7.94%
<b>F. RECOMMENDED RESERVES</b>						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00		0.00		0.00
2. District ADA						
Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		8,403.00		8,209.00		8,209.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		81,919,135.42		78,534,635.00		78,727,128.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		81,919,135.42		78,534,635.00		78,727,128.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		2,457,574.06		2,356,039.05		2,361,813.84
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		2,457,574.06		2,356,039.05		2,361,813.84
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	8,377.00	8,403.00	0.3%	Met
1st Subsequent Year (2014-15)	8,113.00	8,209.00	1.2%	Met
2nd Subsequent Year (2015-16)	8,113.00	8,209.00	1.2%	Met

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

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

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

Explanation:  
(required if NOT met)

## 2. CRITERION: Enrollment

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

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	8,489	8,663	2.0%	Met
1st Subsequent Year (2014-15)	8,364	8,463	1.2%	Met
2nd Subsequent Year (2015-16)	8,364	8,463	1.2%	Met

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

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

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

Explanation:  
(required if NOT met)



### 3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	8,951	9,244	96.8%
Second Prior Year (2011-12)	8,763	9,028	97.1%
First Prior Year (2012-13)	8,489	8,769	96.8%
Historical Average Ratio:			96.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.4%

#### 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 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	8,403	8,663	97.0%	Met
1st Subsequent Year (2014-15)	8,209	8,463	97.0%	Met
2nd Subsequent Year (2015-16)	8,209	8,463	97.0%	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 Limit

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2013-14)	48,107,549.00	52,076,650.00	8.3%	Not Met
1st Subsequent Year (2014-15)	47,453,681.00	52,726,442.00	11.1%	Not Met
2nd Subsequent Year (2015-16)	48,415,296.00	54,793,211.00	13.2%	Not Met

##### 4B. Comparison of District LCFF/Revenue Limit to the Standard

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

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

Explanation:  
(required if NOT met)

The Adoption Budget was built without LCFF and 1st Interim is based on estimated LCFF.

**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.

**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 (2010-11)	44,386,041.09	49,393,600.04	89.9%
Second Prior Year (2011-12)	45,478,744.00	50,420,855.49	90.2%
First Prior Year (2012-13)	44,946,492.52	49,864,587.43	90.1%
	Historical Average Ratio:		90.1%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.1% to 93.1%	87.1% to 93.1%	87.1% to 93.1%

**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 (2013-14)	48,692,342.00	56,618,630.00	86.0%	Not Met
1st Subsequent Year (2014-15)	48,195,996.00	56,339,431.00	85.5%	Not Met
2nd Subsequent Year (2015-16)	48,043,237.00	56,328,873.00	85.3%	Not Met

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

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

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

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

Under LCFF, some restricted programs moved to unrestricted side. For the 1st Interim, EIA moved using 57XX, but it will use actual object codes at the 2nd Interim. By doing that the total unrestricted expenditures are increased. Thus, the ratio is low for the 1st Interim.

## 6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
----------------------------	---	---	----------------	--

#### Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)

Current Year (2013-14)	4,922,991.00	5,134,950.91	4.3%	No
1st Subsequent Year (2014-15)	4,922,991.00	5,020,630.00	2.0%	No
2nd Subsequent Year (2015-16)	4,922,991.00	5,020,630.00	2.0%	No

Explanation:  
(required if Yes)

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

Current Year (2013-14)	16,528,447.00	18,397,727.15	11.3%	Yes
1st Subsequent Year (2014-15)	16,516,003.00	16,379,379.00	-0.8%	No
2nd Subsequent Year (2015-16)	16,530,481.00	16,392,185.00	-0.8%	No

Explanation:  
(required if Yes)

The 1st Interim includes carryover from prior year, but not in the Adoption Budget.

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

Current Year (2013-14)	5,214,395.00	5,525,981.31	6.0%	Yes
1st Subsequent Year (2014-15)	5,246,786.00	4,851,001.00	-7.5%	Yes
2nd Subsequent Year (2015-16)	5,287,088.00	4,894,759.00	-7.4%	Yes

Explanation:  
(required if Yes)

The 1st Interim includes carryover from prior year, but not in the Adoption Budget for FY 13-14. The estimated revenue from SELPA for Special Ed is less what SELPA estimated in Adoption Budget.

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

Current Year (2013-14)	2,249,284.00	3,575,986.78	59.0%	Yes
1st Subsequent Year (2014-15)	2,222,874.00	1,867,056.00	-16.0%	Yes
2nd Subsequent Year (2015-16)	2,201,823.00	1,822,060.00	-17.2%	Yes

Explanation:  
(required if Yes)

The Adoption Budget was built without LCFF and 1st Interim is based on estimated LCFF.

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

Current Year (2013-14)	9,884,300.00	10,667,888.64	7.9%	Yes
1st Subsequent Year (2014-15)	10,073,068.00	9,942,237.00	-1.3%	No
2nd Subsequent Year (2015-16)	10,216,345.00	10,096,236.00	-1.2%	No

Explanation:  
(required if Yes)

The Adoption Budget was built without LCFF and 1st Interim is based on estimated LCFF.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2013-14)	26,665,833.00	29,058,659.37	9.0%	Not Met
1st Subsequent Year (2014-15)	26,685,780.00	26,251,010.00	-1.6%	Met
2nd Subsequent Year (2015-16)	26,740,560.00	26,307,574.00	-1.6%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2013-14)	12,133,584.00	14,243,875.42	17.4%	Not Met
1st Subsequent Year (2014-15)	12,295,942.00	11,809,293.00	-4.0%	Met
2nd Subsequent Year (2015-16)	12,418,168.00	11,918,296.00	-4.0%	Met

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

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

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

**Explanation:**

Federal Revenue  
(linked from 6A  
if NOT met)

**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 budget adoption by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

**Explanation:**

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

**Explanation:**

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

## 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 sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

### 7A. Determining the District's Compliance with the Contribution Requirement for EC Section 17584 - Deferred Maintenance

NOTE: AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	748,202.00	1,907,294.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7B, Line 2c)		1,880,672.00	

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

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

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

## 8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.7%	6.2%	7.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.2%	2.1%	2.6%

### 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 (2013-14)	(1,541,833.41)	56,618,630.00	2.7%	Not Met
1st Subsequent Year (2014-15)	(622,060.00)	56,339,431.00	1.1%	Met
2nd Subsequent Year (2015-16)	1,394,448.00	56,328,873.00	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

The district gave 5% salary increase cross the board for FY 13-14. The 5% included 2% onetime raise.

## 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 (2013-14)		7,663,598.27	Met
1st Subsequent Year (2014-15)		7,041,538.27	Met
2nd Subsequent Year (2015-16)		8,435,986.27	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 (2013-14)		1,255,439.05	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 \$63,000 (greater of)	0	to 300
4% or \$63,000 (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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	8,403	8,209	8,209
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	81,919,135.42	78,534,635.00	78,727,128.00
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)	81,919,135.42	78,534,635.00	78,727,128.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	2,457,574.06	2,356,039.05	2,361,813.84
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	2,457,574.06	2,356,039.05	2,361,813.84

### 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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
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)	2,457,574.00	2,356,039.00	2,361,814.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	3,024,186.76	2,503,661.76	3,892,334.76
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	5,481,760.76	4,859,700.76	6,254,148.76
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.69%	6.19%	7.94%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>2,457,574.06</b>	<b>2,356,039.05</b>	<b>2,361,813.84</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)

---

**SUPPLEMENTAL INFORMATION**

---

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

**S1. Contingent Liabilities**

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

No

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

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

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

No

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

**S3. Temporary Interfund Borrowings**

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

No

- 1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

No

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

## S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2013-14)	(9,641,502.00)	(10,465,479.00)	8.5%	823,977.00	Not Met
1st Subsequent Year (2014-15)	(9,770,745.00)	(10,447,484.00)	6.9%	676,739.00	Not Met
2nd Subsequent Year (2015-16)	(9,860,003.00)	(10,565,838.00)	7.2%	705,835.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

#### 1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The district gave 5% salary increase cross the board for FY 13-14. The cost is reflected in the 1st Interim, but not in the Adoption Budget.

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

Explanation:  
(required if NOT met)

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

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

--

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

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


## S6. Long-term Commitments

Identify all existing and new multiyear 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 Budget Adoption 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 Budget Adoption data exist, click the appropriate buttons for items 1a and 1b, and enter all other data, as applicable.

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?

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, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	15	Fund 40	Fund 01 and Fund 25	5,190,000
Certificates of Participation	Various	Fund 21	Fund 21	82,195,716
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Early Retirements Incentive	4	Fund 01	Fund 01	2,402,898

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation	364,769	473,405	468,393	467,518
General Obligation Bonds	8,087,211	8,905,555	8,132,898	7,814,917
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Early Retirements Incentive				
Total Annual Payments:	8,451,980	9,378,960	8,601,291	8,282,435
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	No

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

The Certificates of Participation is funded under General Fund and Capital Facility Fund. The Early Retirement Incentive Program is funded under General Fund. The General Obligation Bonds are well managed by the Santa Clara County through property tax. All long-term commitments are included in the multiyear budget.

---

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

---

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

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

No

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

**Explanation:**  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

Yes

- b. If Yes to Item 1a, have there been changes since budget adoption in OPEB liabilities?

No

- c. If Yes to Item 1a, have there been changes since budget adoption in OPEB contributions?

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

Budget Adoption (Form 01CS, Item S7A)	First Interim
N/A	N/A
N/A	N/A

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

Estimated	Estimated
N/A	N/A

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

3. OPEB Contributions

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

Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

Budget Adoption (Form 01CS, Item S7A)	First Interim
N/A	N/A
N/A	N/A
N/A	N/A

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

Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

979,142.00	979,142.00
979,142.00	979,142.00
258,307.00	258,307.00

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

Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

979,142.00	979,142.00
979,142.00	979,142.00
258,307.00	258,307.00

- d. Number of retirees receiving OPEB benefits

Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

90	90
90	90
30	30

4. Comments:



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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption		First Interim
(Form 01CS, Item S7B)		
1,400,000.00		1,400,000.00
0.00		0.00

3. Self-Insurance Contributions

- a. Required contribution (funding) for self-insurance programs  
Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

Budget Adoption		First Interim
(Form 01CS, Item S7B)		
1,400,000.00		1,400,000.00
1,400,000.00		1,400,000.00
1,400,000.00		1,400,000.00

- b. Amount contributed (funded) for self-insurance programs  
Current Year (2013-14)  
1st Subsequent Year (2014-15)  
2nd Subsequent Year (2015-16)

1,400,000.00	1,400,000.00
1,400,000.00	1,400,000.00
1,400,000.00	1,400,000.00

4. Comments:

## S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	447.2	452.5	448.5	448.5

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

#### Negotiations Settled Since Budget Adoption

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

Sep 24, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 24, 2013

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

Yes

If Yes, date of budget revision board adoption:

Sep 24, 2013

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

#### One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

#### Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

**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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
4,539,666	4,709,666	4,709,666
68.0%	68.0%	68.0%

**Certificated (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

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

No		
----	--	--

--

**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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
535,925	527,917	549,821

**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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	No	No
Yes	No	No

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

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


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

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

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

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	258.3	279.6	279.6	279.6

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Sep 10, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Sep 10, 2013

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

Yes

If Yes, date of budget revision board adoption:

Sep 10, 2013

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

**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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
2,895,430	2,965,430	2,965,430
82.0%	82.0%	82.0%

**Classified (Non-management) Prior Year Settlements Negotiated Since Budget Adoption**

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

No		

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

--

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
128,869	137,556	148,657

**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 (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	No	No
Yes	No	No

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

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


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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8C.

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	36.0	38.0	38.0	38.0

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

If Yes, complete question 2.

Yes

If No, complete questions 3 and 4.

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

No

If Yes, complete questions 3 and 4.

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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")

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
219,065		
3% on going & 2% onetime		

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
450,000	460,000	460,000
68.0%	68.0%	68.0%

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
56,133	56,026	39,023

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes

## S9. Status of Other Funds

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

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

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

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

No

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

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

---

---

---

---

---

---

---

## ADDITIONAL FISCAL INDICATORS

---

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

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

A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

No

A2. Is the system of personnel position control independent from the payroll system?

Yes

A3. Is enrollment decreasing in both the prior and current fiscal years?

Yes

A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?

Yes

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?

No

A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?

No

A7. Is the district's financial system independent of the county office system?

No

A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)

No

A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

No

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

Comments:  
(optional)

---

## End of School District First Interim Criteria and Standards Review

---



**Franklin - McKinley School District**  
**Multi-Year Budget Assumptions**  
**Preparation for FY 13-14 1st Interim Report**

<i>Category</i>	<i>Factor</i>	<b>K-3</b>	<b>4-6</b>	<b>7-8</b>
<b>LCFF Target</b>	Entitlement Target Factors per ADA			
	Initial Grants	6,845	6,947	7,154
	COLA at 1.565%	107	109	112
	Base Grants	6,952	7,056	7,266
	CSR Adjustment Factors	10.40%		
	CSR Adjustment	723		
	Adjusted Base Grants	7,675	7,056	7,266
	Supplemental Grants (% Adj. Base)	20%	20%	20%
	Concentration Grants	50%	50%	50%
	Concentration Grant Threshold	55%	55%	55%
		<b>Budget Year 1</b>	<b>Budget Year 2</b>	<b>Budget Year 3</b>
<i>Category</i>	<i>Factor</i>	<b>13-14</b>	<b>14-15</b>	<b>15-16</b>
<b>COLA</b>	State Statutory COLA - per SSC	1.565%	1.800%	2.300%
<b>LCFF Projection</b>	Estimated LCFF Funding FMSD used in 1st Interim	6,852	7,117	7,389
	DOF Recommends	6,852	7,382	7,925
	SSC Recommends	6,852	6,993	7,175
	Estimated LCFF Funding Bridges used in 1st Interim	6,553	6,758	6,972
	DOF Recommends	6,553	6,963	7,390
	SSC Recommends	6,553	6,663	6,805
<b>ADA</b>	Estimated FMSD (Including Bridges) ADA	9,085.00	9,085.00	9,085.00
	Estimated ADA Decrease due to New Charters - ACE & KIPP		(194.00)	(194.00)
	Estimated FMSD Funded ADA	9,085.00	8,891.00	8,891.00
	Special Education ADA at COE	31.49	31.49	31.49
	Total Funded ADA	9,116.49	8,922.49	8,922.49
	FMSD CBEDS (CSIS) Enrollment	9,366.00	9,166.00	9,166.00
<b>Class Size/ Staffing Ratio</b>	K-3 Class Size	24:1	24:1	24:1
	4-8 Class Size	32:1	32:1	32:1
	7-8 Staffing Ratio	25:1	25:1	25:1
<b>Personnel/ FTE/ COLA</b>	FMEA FTE (Include Psychologists)	452.500	448.500	448.500
	Certificated Management FTE	28.000	28.000	28.000
	CSEA FTE	279.625	279.625	279.625
	Classified Management FTE	10.000	10.000	10.000
	Salary Adjustments - FMEA	5.000%	3.000%	3.000%
	Salary Adjustment - Certificated Management	5.000%	3.000%	3.000%
	Salary Adjustments - CSEA	5.000%	3.000%	3.000%
	Salary Adjustments - Classified Management	5.000%	3.000%	3.000%
	NOTE: 14-15 & 15-16 COLA reflects the 3% ongoing increase authorized for 13-14.			
<b>Statutory Benefits</b>	Certificated Statutory Benefit Rates	12.4703%	12.4703%	12.4703%
	Classified Statutory Benefit Rates	21.8623%	21.8623%	21.8623%
<b>Encroachment/ Contribution</b>	Fund 050-Routine Maintenance	1,907,294	1,896,995	1,901,128
	Fund 070-Transportation - Regular Ed.	681,771	668,508	662,462
	Fund 070-Transportation - Special Ed.	210,000	210,000	210,000
	Fund 080-Special Education	7,666,414	7,671,981	7,792,248

**Franklin - McKinley School District**  
**Projection for FY 2013-2014**

	UnRestr General Fund	Routine Maint. 050	Trans- portation 070	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
<b>Revenue</b>							
Revenue Limit	49,687,822	-	-	1,255,275	-	1,255,275	50,943,097
Federal Revenue	-	-	-	1,714,168	3,420,783	5,134,951	5,134,951
State Revenue	13,105,975	-	571,792	519,432	4,200,529	5,291,753	18,397,727
Local Revenue	2,748,479	-	120,000	1,948,882	708,620	2,777,502	5,525,981
Other Sources	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>65,542,276</b>	<b>-</b>	<b>691,792</b>	<b>5,437,757</b>	<b>8,329,932</b>	<b>14,459,481</b>	<b>80,001,756</b>
<b>Expenditures</b>							
Certificated Salaries	32,069,164	-	-	6,111,777	2,961,851	9,073,628	41,142,792
Classified Salaries	5,588,425	840,465	778,439	2,627,560	1,126,514	5,372,978	10,961,403
Employee Benefits	11,034,753	350,376	326,664	2,596,722	1,075,567	4,349,329	15,384,082
Books & Supplies	780,493	164,000	212,250	230,961	2,188,283	2,795,494	3,575,987
Services and Other Operating Expenditures	7,296,091	552,453	66,210	1,703,355	1,049,780	3,371,798	10,667,889
Capital Outlay	-	-	-	-	-	-	-
Other Outgo	270,736	-	200,000	-	-	200,000	470,736
Direct/Indirect Costs	(421,032)	-	-	-	137,279	137,279	(283,753)
	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>56,618,630</b>	<b>1,907,294</b>	<b>1,583,563</b>	<b>13,270,375</b>	<b>8,539,273</b>	<b>25,300,505</b>	<b>81,919,135</b>
<b>Revenue over Expenditures</b>	<b>8,923,646</b>	<b>(1,907,294)</b>	<b>(891,771)</b>	<b>(7,832,618)</b>	<b>(209,341)</b>	<b>(10,841,025)</b>	<b>(1,917,379)</b>
<b>Interfund Transfers</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Tier III Flexibility Transfer	-	-	-	-	-	-	-
Encroachment/Contribution	(10,465,479)	1,907,294	891,771	7,666,414	-	10,465,479	-
<b>Total Transfers</b>	<b>(10,465,479)</b>	<b>1,907,294</b>	<b>891,771</b>	<b>7,666,414</b>	<b>-</b>	<b>10,465,479</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(1,541,833)</b>	<b>-</b>	<b>-</b>	<b>(166,204)</b>	<b>(209,341)</b>	<b>(375,546)</b>	<b>(1,917,379)</b>
<b>Fund Balances</b>							
<b>Beginning Balance</b>	<b>7,605,432</b>	<b>-</b>	<b>-</b>	<b>666,204</b>	<b>1,309,341</b>	<b>1,975,546</b>	<b>9,580,977</b>
a) Nonspendable							
Revolving Cash	25,000	-	-	-	-	-	25,000
Stores Inventory	52,825	-	-	-	-	-	52,825
Prepaid Expenditures	504,013	-	-	-	-	-	504,013
b) Restricted	-	-	-	500,000	1,100,000	1,600,000	1,600,000
c) Committed	-	-	-	-	-	-	-
d) Assigned	-	-	-	-	-	-	-
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	2,457,574	-	-	-	-	-	2,457,574
Unassigned/Unappropriated amount	3,024,187	-	-	(0)	(0)	(0)	3,024,187
<b>Ending Balance</b>	<b>6,063,598</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>1,100,000</b>	<b>1,600,000</b>	<b>7,663,598</b>

**Franklin - McKinley School District**  
**Projection for FY 2014-2015**

	UnRestr General Fund	Routine Maint. 050	Trans- portation 070	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
<b>Revenue</b>							
Revenue Limit	50,383,743	-	-	1,277,822	-	1,277,822	51,661,565
Federal Revenue	-	-	-	1,714,168	3,306,462	5,020,630	5,020,630
State Revenue	13,032,633	-	582,084	519,432	2,245,230	3,346,746	16,379,379
Local Revenue	2,748,479	-	120,000	1,982,522	-	2,102,522	4,851,001
Other Sources	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>66,164,855</b>	<b>-</b>	<b>702,084</b>	<b>5,493,944</b>	<b>5,551,692</b>	<b>11,747,720</b>	<b>77,912,575</b>
<b>Expenditures</b>							
Certificated Salaries	31,631,874	-	-	6,104,256	2,724,930	8,829,186	40,461,060
Classified Salaries	5,540,808	826,168	772,073	2,625,859	984,496	5,208,596	10,749,404
Employee Benefits	11,023,314	354,374	330,059	2,674,392	977,230	4,336,055	15,359,369
Books & Supplies	780,493	164,000	212,250	208,063	502,250	1,086,563	1,867,056
Services and Other Operating Expenditures	7,503,822	552,453	66,210	1,553,355	266,397	2,438,415	9,942,237
Capital Outlay	-	-	-	-	-	-	-
Other Outgo	243,854	-	200,000	-	-	200,000	443,854
Direct/Indirect Costs	(384,734)	-	-	-	96,389	96,389	(288,345)
<b>Total Expenditures</b>	<b>56,339,431</b>	<b>1,896,995</b>	<b>1,580,592</b>	<b>13,165,925</b>	<b>5,551,692</b>	<b>22,195,204</b>	<b>78,534,635</b>
<b>Revenue over Expenditures</b>	<b>9,825,424</b>	<b>(1,896,995)</b>	<b>(878,508)</b>	<b>(7,671,981)</b>	<b>-</b>	<b>(10,447,484)</b>	<b>(622,060)</b>
<b>Interfund Transfers</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Tier III Flexibility Transfer	-	-	-	-	-	-	-
Encroachment/Contribution	(10,447,484)	1,896,995	878,508	7,671,981	-	10,447,484	-
<b>Total Transfers</b>	<b>(10,447,484)</b>	<b>1,896,995</b>	<b>878,508</b>	<b>7,671,981</b>	<b>-</b>	<b>10,447,484</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>(622,060)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(622,060)</b>
<b>Fund Balances</b>							
<b>Beginning Balance</b>	<b>6,063,598</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>1,100,000</b>	<b>1,600,000</b>	<b>7,663,598</b>
a) Nonspendable							
Revolving Cash	25,000	-	-	-	-	-	25,000
Stores Inventory	52,825	-	-	-	-	-	52,825
Prepaid Expenditures	504,013	-	-	-	-	-	504,013
b) Restricted	-	-	-	500,000	1,100,000	1,600,000	1,600,000
c) Committed	-	-	-	-	-	-	-
d) Assigned	-	-	-	-	-	-	-
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	2,356,039	-	-	-	-	-	2,356,039
Unassigned/Unappropriated amount	2,503,662	-	-	(0)	(0)	(0)	2,503,662
<b>Ending Balance</b>	<b>5,441,538</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>1,100,000</b>	<b>1,600,000</b>	<b>7,041,538</b>

**Franklin - McKinley School District**  
**Projection for FY 2015-2016**

	UnRestr General Fund	Routine Maint. 050	Trans- portation 070	Special Education 080	Restricted Programs 060	Restricted General Fund	Total General Fund
<b>Revenue</b>							
Revenue Limit	52,508,047	-	-	1,305,955	-	1,305,955	53,814,002
Federal Revenue	-	-	-	1,714,168	3,306,462	5,020,630	5,020,630
State Revenue	13,032,633	-	594,890	519,432	2,245,230	3,359,552	16,392,185
Local Revenue	2,748,479	-	120,000	2,026,280	-	2,146,280	4,894,759
Other Sources	-	-	-	-	-	-	-
<b>Total Revenue</b>	<b>68,289,159</b>	<b>-</b>	<b>714,890</b>	<b>5,565,835</b>	<b>5,551,692</b>	<b>11,832,417</b>	<b>80,121,576</b>
<b>Expenditures</b>							
Certificated Salaries	32,071,219	-	-	6,221,296	2,751,222	8,972,518	41,043,737
Classified Salaries	5,601,170	829,607	777,622	2,673,289	993,647	5,274,165	10,875,335
Employee Benefits	10,370,848	355,068	331,270	2,699,532	982,504	4,368,374	14,739,222
Books & Supplies	780,493	164,000	212,250	201,105	464,212	1,041,567	1,822,060
Services and Other Operating Expenditures	7,650,994	552,453	66,210	1,562,861	263,718	2,445,242	10,096,236
Capital Outlay	-	-	-	-	-	-	-
Other Outgo	244,722	-	200,000	-	-	200,000	444,722
Direct/Indirect Costs	(390,573)	-	-	-	96,389	96,389	(294,184)
<b>Total Expenditures</b>	<b>56,328,873</b>	<b>1,901,128</b>	<b>1,587,352</b>	<b>13,358,083</b>	<b>5,551,692</b>	<b>22,398,255</b>	<b>78,727,128</b>
<b>Revenue over Expenditures</b>	<b>11,960,286</b>	<b>(1,901,128)</b>	<b>(872,462)</b>	<b>(7,792,248)</b>	<b>-</b>	<b>(10,565,838)</b>	<b>1,394,448</b>
<b>Interfund Transfers</b>							
Transfers In	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Tier III Flexibility Transfer	-	-	-	-	-	-	-
Encroachment/Contribution	(10,565,838)	1,901,128	872,462	7,792,248	-	10,565,838	-
<b>Total Transfers</b>	<b>(10,565,838)</b>	<b>1,901,128</b>	<b>872,462</b>	<b>7,792,248</b>	<b>-</b>	<b>10,565,838</b>	<b>-</b>
<b>Net Increase (Decrease)</b>	<b>1,394,448</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1,394,448</b>
<b>Fund Balances</b>							
Beginning Balance	5,441,538	-	-	500,000	1,100,000	1,600,000	7,041,538
a) Nonspendable							
Revolving Cash	25,000	-	-	-	-	-	25,000
Stores Inventory	52,825	-	-	-	-	-	52,825
Prepaid Expenditures	504,013	-	-	-	-	-	504,013
b) Restricted	-	-	-	500,000	1,100,000	1,600,000	1,600,000
c) Committed	-	-	-	-	-	-	-
d) Assigned	-	-	-	-	-	-	-
e) Unassigned/Unappropriated							
Reserve for Economic Uncertainties	2,361,814	-	-	-	-	-	2,361,814
Unassigned/Unappropriated amount	3,892,335	-	-	(0)	(0)	(0)	3,892,335
<b>Ending Balance</b>	<b>6,835,986</b>	<b>-</b>	<b>-</b>	<b>500,000</b>	<b>1,100,000</b>	<b>1,600,000</b>	<b>8,435,986</b>

# FRANKLIN-McKINLEY SCHOOL DISTRICT

## Narrative – FY 13-14 1st Interim

### OTHER FUNDS

#### **Fund 130 – Cafeteria Fund**

The Sodexo manager advises the District concerning Food Services expenditures and income periodically. The total estimate revenue for Cafeteria Fund is \$5,502,514, and expenditure is \$5,627,492 for FY 2013-2014. The projected ending balance for FY 2013-2014 will be \$1,354,905.

#### **Fund 140 - Deferred Maintenance Fund**

The 2009 Budget Act suspended the requirement to make the Deferred Maintenance match of one half of one percent of General Fund expenditures from FY 2008-2009 through FY 2014-2015. The District did not make match starting 2009-10 budget year.

#### **Fund 210/211 – Building Fund**

The projected ending balance of Building Fund 210 for FY 2013-2014 will be \$8,000. The projected ending balance of Building fund 211 for FY 2013-2014 will be \$4,000.

#### **Fund 212 – Building Fund - GO Bond Measure “A”**

The District residents approved \$18 million GO Bonds for the district in a 2001 special election. The bond funds were designated to build new schools, renovate existing school facilities, build a Multi Use facility, and provide portables to get the district off multi-track year round education.

**Series A** was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$8,999,326.05 in October 2001.

**Series B** was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$5,498,794.00 in January 2003.

**Series C** was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of 3,500,047 in February 2004.

The beginning fund balance is \$83,999. There is portion staff salaries funded under this fund. The projected ending balance of Measure “A” Fund for FY 2013-2014 will be \$24,000.

#### **Fund 213 – Building Fund - GO Bond Measure “Q”**

The District residents approved \$30 million GO Bonds for the district in the 2004 November election. The bond funds were designated to relieve overcrowding, repair, upgrade and equip all local schools, improve student safety conditions, upgrade electrical wiring for technology, install energy efficient heating/cooling systems, emergency lighting, fire doors, replace outdated plumbing/sewer systems, repair leaky rundown roofs/bathrooms, drainage systems, construct a new school, repair, acquire, improve schools, sites, and classrooms.

**Series A** was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$15,999,162 in April 2005.

**Series B** was issued and the cash was deposited in the County of Santa Clara Treasury Account in the amount of \$14,000,000.00 in February 2008.

The beginning fund balance is \$1,516,315. The funding has been identified for various projects at multiple sites. The projected ending balance of Measure “Q” Fund for FY 2013-2014 will be \$62,000. The balance will be carried over to next fiscal year for the projects that have been identified.

**FRANKLIN-McKINLEY SCHOOL DISTRICT**  
**Narrative – FY 13-14 1st Interim**  
(Continued)

**OTHER FUNDS**

**Fund 214 & 215 – Building Fund - GO Bond Measure “J”**

The District residents approved \$50 million GO Bonds for the district in the 2010 November election. The bond funds were designated to finance the repair, upgrading, acquisition, construction and equipping of certain District property and facilities.

**Series A** was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$11,246,330 in April 2011.

**Series A-1** was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 215 in the amount of \$3,917,655 in April 2011. The Series A-1 is a Qualified School Construction Bond.

**Series B** was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$15,000,000 in May 2012.

**Series C** was issued and the cash was deposited in the County of Santa Clara Treasury Account Fund 214 in the amount of \$14,840,983 in October 2013.

The funding has been identified for various projects at multiple sites. The projected FY 2013-2014 ending balance of Measure “Q” Fund 214 will be \$8,000,000 and Fund 215 will be 0.

**Fund 250 - Capital Facilities Fund**

The projected developer fee revenue is estimated at \$400,000 for FY 2013-2014. The beginning fund balance is \$690,589. The district used this fund to pay the principle and interest of the \$6.5 million Certificates of Participation (COPs) from FY 2005-2006 to FY 2009-2010. For the past two fiscal years FY 2010-11 and 2011-12, the COPs principle and interest was paid by General Fund. The COPs principle and interest is paid 50% by General Fund and 50% by Capital Facilities Fund for FY 2012-13. The district did refunding of the COPs in January 2013. The net saving is about \$600,000 over the rest of 15 years of the lease term.

**Fund 350 – County School Facilities Fund**

The Proposition 47 State bond was approved in November 2002. The district has six modernization projects that are eligible for this funding. All the projects were completed in November 2007.

**Fund 400 - Special Reserve Fund**

The District issued a Certificate of Participations (COPs) on April 1, 2002 Series A for \$6.5 million and Series B for \$6.5 million with maturity date on September 1, 2027. The district paid off Series A for \$6.5 million at the end of January 2005. Starting FY 2005-2006, the district used Capital Facilities Fund to fund COPs payments. The district applied Emergency Repair Program from the State, and received funding for \$521,432 in March 2008. The funding is for Santee Portable Replacement.

**Fund 510 - Bond Interest & Redemption Fund**

The County Controller is the agency responsible for these financial transactions. Tax levies have been appropriately levied for collection of taxes in order to meet the District’s outstanding General Obligation Bonds debt service requirements.

**Fund 670 - Self-Insurance Fund**

The District is managing the group dental and vision insurance program as a self-insured fund. Last fiscal year the Self-Insurance Fund was well managed. The district will keep monitoring the Self-Insurance Fund to make sure it is adequately funded. The projected ending balance of Self-Insurance Fund for FY 2013-2014 will be \$300,000.