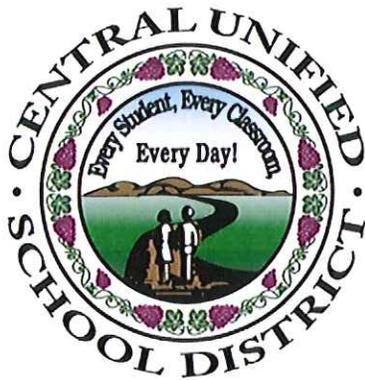


Central Unified School District



2013-2014 1st Interim Budget Report

PRESENTED TO
BOARD OF TRUSTEES

December 10, 2013

MICHAEL A. BERG,
Superintendent

KELLY PORTERFIELD,
Assistant Superintendent, CBO

YOLANDA BALLADARES,
Director of Fiscal Services



Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

President

Mr. George Wilson, Jr.

Vice President

Mrs. Diana Milla

Clerk

Mrs. Judith Geringer

Member

Mrs. Cyndi Berube

Member

Mrs. Terry Cox

Member

Mr. Leonard G. Ramirez

Member

Mr. Phil Rusconi

SUPERINTENDENT'S CABINET

Superintendent

Mr. Mike Berg

Assistant Superintendent, Chief Academic Officer

Dr. Laurel Ashlock

Assistant Superintendent, Professional Development

Mrs. Ketti Davis

Assistant Superintendent, Chief Business Officer

Mr. Kelly Porterfield

Assistant Superintendent, Human Resources

Mr. Chris Williams

Administrator, Special Education & Support Services

Mrs. Jamie Russell

Administrator, Human Resources and C.W.A.

Mr. Kevin Wagner

Director, 7-12 & Adult Education

Mr. Paul Birrell

Director, K-8 Education

Mrs. Karen Garlick

TOTAL EMPLOYEES (includes vacant positions)

Certificated

689 F.T.E.

Classified

384 F.T.E.

Management/Confidential/Supervisor

155 F.T.E.

STUDENT ENROLLMENT

K-12 Regular Education – 2013/14 Projection

15,521

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

Biola-Pershing K-6
Wendy Hernandez, Principal
4885 North Biola Ave.
Fresno, CA 93723
(559) 276-5235

Harvest K-6
Robert Perez, Principal
6514 W. Gettysburg
Fresno, CA 93723
(559) 271-0420

Herndon Barstow K-6
Leah Spate, Principal
6265 North Grantland
Fresno, CA 93723
(559) 276-5250

Houghton-Kearney K-8
Dave Holtermann, Principal
8905 West Kearney Blvd.
Fresno, CA 93706
(559) 276-5285

Liddell K-6
Melody Burriss, Principal
5455 West Alluvial
Fresno, CA 93722
(559) 276-3176

Madison K-6
Christine Pennington, Principal
330 South Brawley
Fresno, CA 93706
(559) 276-5280

McKinley K-6
Colette Bolger, Principal
4444 West McKinley
Fresno, CA 93722
(559) 276-5232

Polk K-6
Geoff Garratt II, Principal
2195 North Polk
Fresno, CA 93722
(559) 274-9780

River Bluff K-6
Michelle Bergmann, Principal
6150 West Palo Alto
Fresno, CA 93722
(559) 276-6001

Roosevelt K-6
Edward Robinson, Principal
2600 North Garfield
Fresno, CA 93723
(559) 276-5257

Saroyan K-6
Brad Edmunds, Principal
5650 West Escalon
Fresno, CA 93722
(559) 276-3131

Steinbeck K-6
Tami Boatright, Principal
3550 North Milburn
Fresno, CA 93722
(559) 276-3141

Teague K-6
Ron Pack, Principal
4725 North Polk
Fresno, CA 93722
(559) 276-5260

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

MIDDLE SCHOOLS

El Capitan Middle School
Jeff Wimp, Principal
4443 West Weldon
Fresno, CA 93722
(559) 276-5270

Glacier Point Middle School
Eliseo Cuellar, Principal
4055 N. Bryan
Fresno, CA 93723
(559) 274-4700

Rio Vista Middle School
Lori Hamada, Principal
6240 West Palo Alto
Fresno, CA 93722
(559) 276-3185

HIGH SCHOOLS

Central East
Jack Kelejian, Principal
Tina Johnson, Asst. Principal
3535 North Cornelia
Fresno, CA 93722
(559) 276-0280

Central West
Jack Kelejian, Principal
Caran Resciniti, Asst. Principal
2045 North Dickenson
Fresno, CA 93723
(559) 276-5276

ADULT ED/ALTERNATIVE EDUCATION

Pershing High School
Wayne Morris, Principal
855 West Nielsen
Fresno, CA 93706
(559) 268-2277

Pathway Community Day
Wayne Morris, Principal
11 South Teilman
Fresno, CA 93706
(559) 487-1201

Central Learning Adult School Site
Patrick Flattley, Director
2698 North Brawley
Fresno, CA 93722
(559) 276-5230

Guiding Principles

- **Belief:** Every student can learn.
- **Vision:** Every student is prepared for success in college, career, and community.
- **Mission:** Every student will engage in rigorous, relevant, standards-based instruction in every classroom every day to ensure student learning.
- **Core Values:** Character, leadership, innovation, continuous improvement.

District Goals

- Goal 1: Learning for Academic Excellence:**
Every year every student will attain mastery learning of skills and concepts provided through engaging and challenging best practice instruction in a system that provides social and emotional support as evidenced by student outcome data.
- Goal 2: Staff Recruitment and Development for Academic Excellence:**
Every year every staff member will be recruited, hired, and retained based upon coherence in knowledge, practice and beliefs about student learning, instructional best practice, assessment to guide decision making, and continuous improvement for increased student learning.
- Goal 3: Support System for Academic Excellence:**
Every year every support system, department and staff member will be focused on providing resources and assistance necessary to ensure that systems enhance student learning.

CENTRAL UNIFIED SCHOOL DISTRICT 2013-14 FIRST INTERIM BUDGET ASSUMPTIONS

The 2013-14 First Interim Budget has been compiled using the latest information from School Services of California (SSC) and Fiscal Crisis & Management Assistance Team (FCMAT) Local Control Funding Formula (LCFF) calculator. School district budgets are not static documents and must be revised as often as necessary in order to respond to the changing politics at the State and Federal level, as well as to the changing goals and needs of the District. In order to project the budget, a series of assumptions are determined and inserted into State and District formulas. The budget assumptions are updated with a revision 45 days after the adoption of the state budget and with two interim reports. The 2013-14 First Interim Budget is based on the following assumptions, as appropriate with conservative estimates for both revenues and expenditures:

GENERAL FUND REVENUES

LCFF/Revenue Limit

- LCFF/Revenue Limit COLA of 1.570%
- Projected regular ADA of 14,749.02, which is 95.5% of our demographic study of enrollment
- LCFF/Revenue Limit calculation was determined using the FCMAT LCFF calculator
- Other LCFF/Revenue Limit sources have been calculated to reflect amounts to be received based on grant letters and other reliable sources

Federal Revenues

- Projections based on entitlements, prior year entitlements less 5.2% sequestration and grant award letters
- Carryover and deferred revenues budgeted

Lottery Revenues

- Projected on estimated funding of \$126.00 per ADA for unrestricted and \$31.00 for restricted lottery funding (Prop. 20). This is based on the California Department of Education projections.

Mandated Costs

- Mandated Block Grant revenue is funded using 2012-13 P2 Average Daily Attendance (ADA) at the rate of \$28/ADA for K-8 and \$56/ADA for 9-12

State Revenues

- Projections based on entitlements and grant award letters
- Carryover and deferred revenues budgeted
- Adjustments made for categorical programs that are now part of LCFF
- Received One-Time funds for the implementation of Common Core State Standards to be expended by June 30, 2015

GENERAL FUND EXPENDITURES

Certificated and Classified Salaries

- Salaries based on projected staffing costs
- Bargaining unit negotiations were settled and are included in the budget

Employee Benefits

- Benefit rates reflect current available rates at the time the budget was prepared. The rates used for benefits are as follows:
 - STRS .0825
 - PERS .11442
 - Social Security .062
 - Medicare .0145
 - Alt Retire .0375
 - Health/Welfare \$11,289.24/employee/year
 - SUI .0005
 - Workers Comp .02190

Books, Supplies and Other Materials

- Funds add for Common Core State Standards expenditures
- Budget changed slightly due to site budget revisions.

Services/Other Operating Expenses

- Budget changed slightly due to site budget revisions.

Capital Outlay

- Funds added from set aside for Technology infrastructure upgrades

Other Outgo

- Funds added for the Technology upgrade financing
- Certificate of Participation (COP) costs are reflected in the other outgo
- Indirect cost adjusted to reflect the addition of carryover and deferred revenue amounts

Transfers In

- No change from Adopted Budget

Transfers Out

- No change from Adopted Budget.

RESERVE FOR ECONOMIC UNCERTAINTIES

The District's Reserve for Economic Uncertainties meets the State minimum requirement of 3%. Additional 2% set aside for Reserve in Other Designation to maintain a 5% reserve, per Board Policy.

RETIREMENT PACKAGE

Nothing has changed to the District's Retirement Policy.

MULTI-YEAR PROJECTIONS

Revenues for the multi-year projections follow the 2013-14 SSC's recommendations and the FCMAT LCFF calculator. Changes in the revenue limit represent projected changes in ADA, projected COLAs and the projected gap funding rate.

Expenditures have been adjusted to reflect any necessary reductions or increases to maintain the districts goals and the required reserve. Multi-year projections are aligned with current law and will be updated as additional information becomes available.

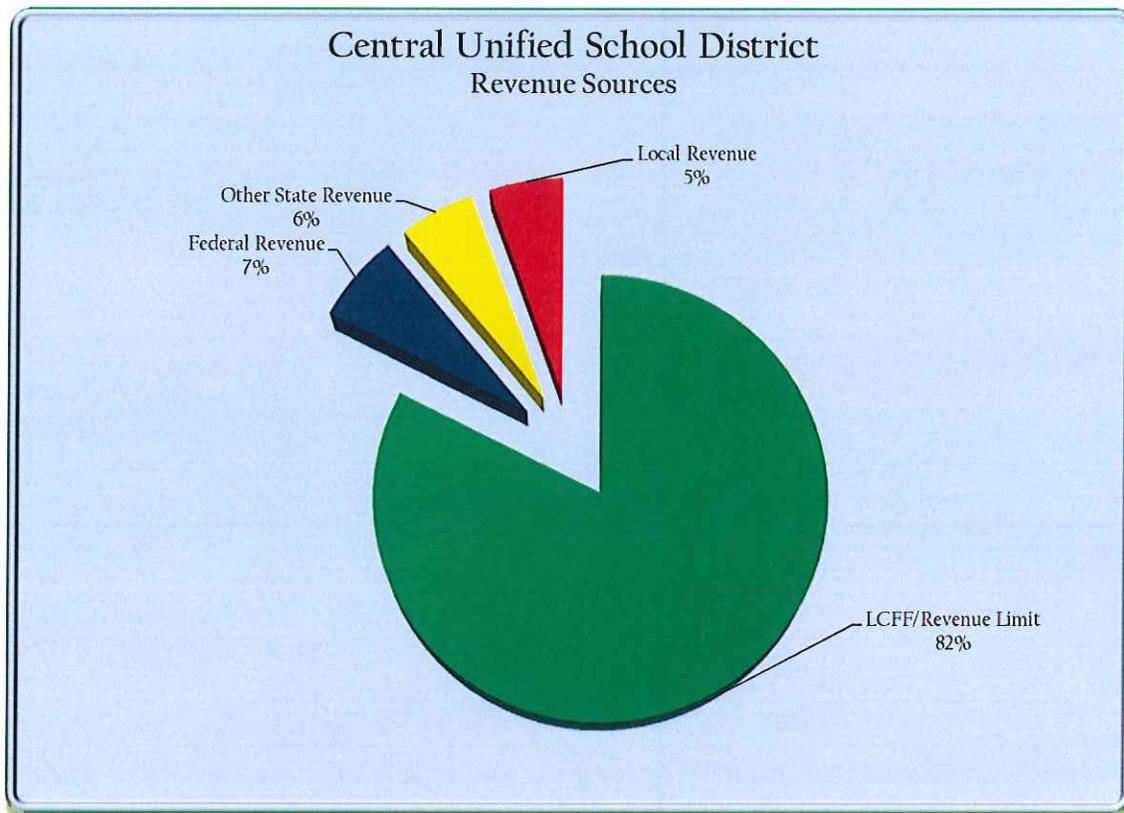
Please do not hesitate to contact Yolanda Balladares, Director of Fiscal Services at 559-274-4700, x106 should you have questions, concerns or ideas.

Where the money comes from to operate our schools

The district receives revenue from these major sources:

- LCFF/Revenue Limit
- Federal Revenue
- Other State Revenue
- Other Local Revenue

REVENUE



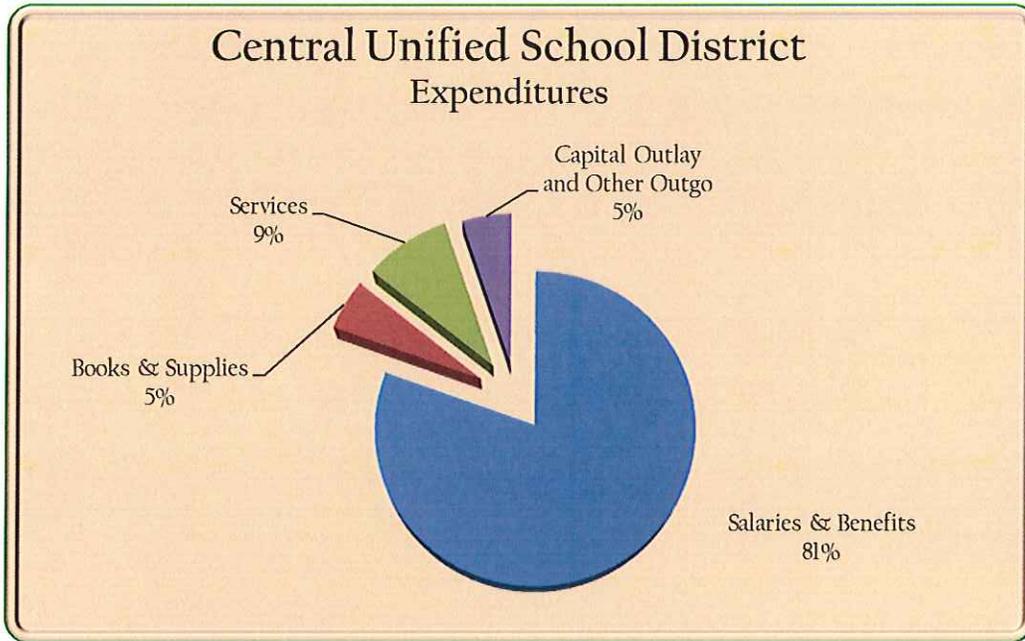
2013-2014 Components to Revenue

The single largest source of income is LCFF/Revenue Limit Funds. The LCFF/Revenue Limit is calculated by the District's Average Daily Attendance (ADA) multiplied by a base amount per grade level (K-3, 4-6, 7-8 and 9-12), a base adjustment add-on multiplied by the District's ADA for class size reduction (K-3) and Career Technical Education (9-12) and additional funding based on the demographics for English learners, Foster Youth and Low Income. The LCFF/Revenue Limit comes from two sources: State Aid and Local Property Tax.

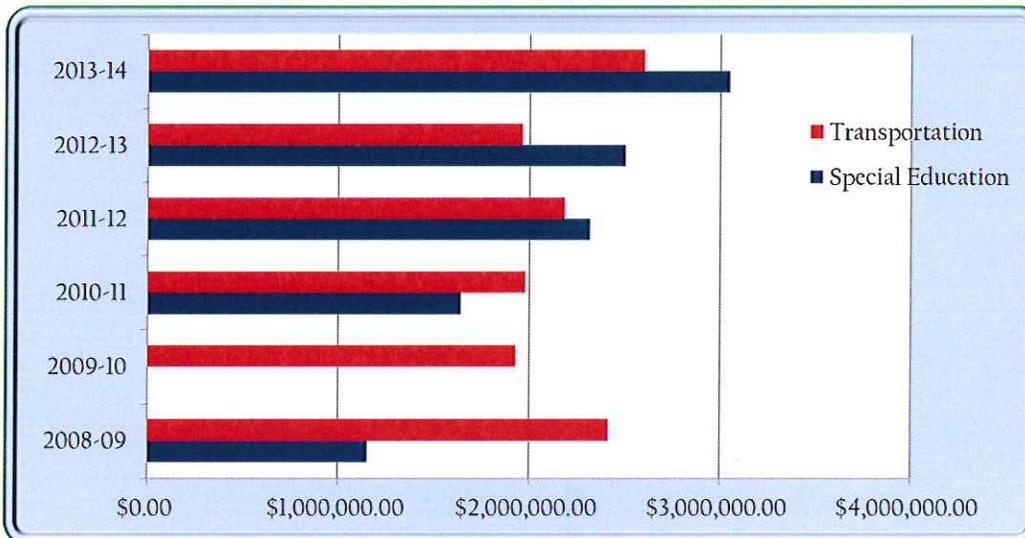
EXPENDITURES

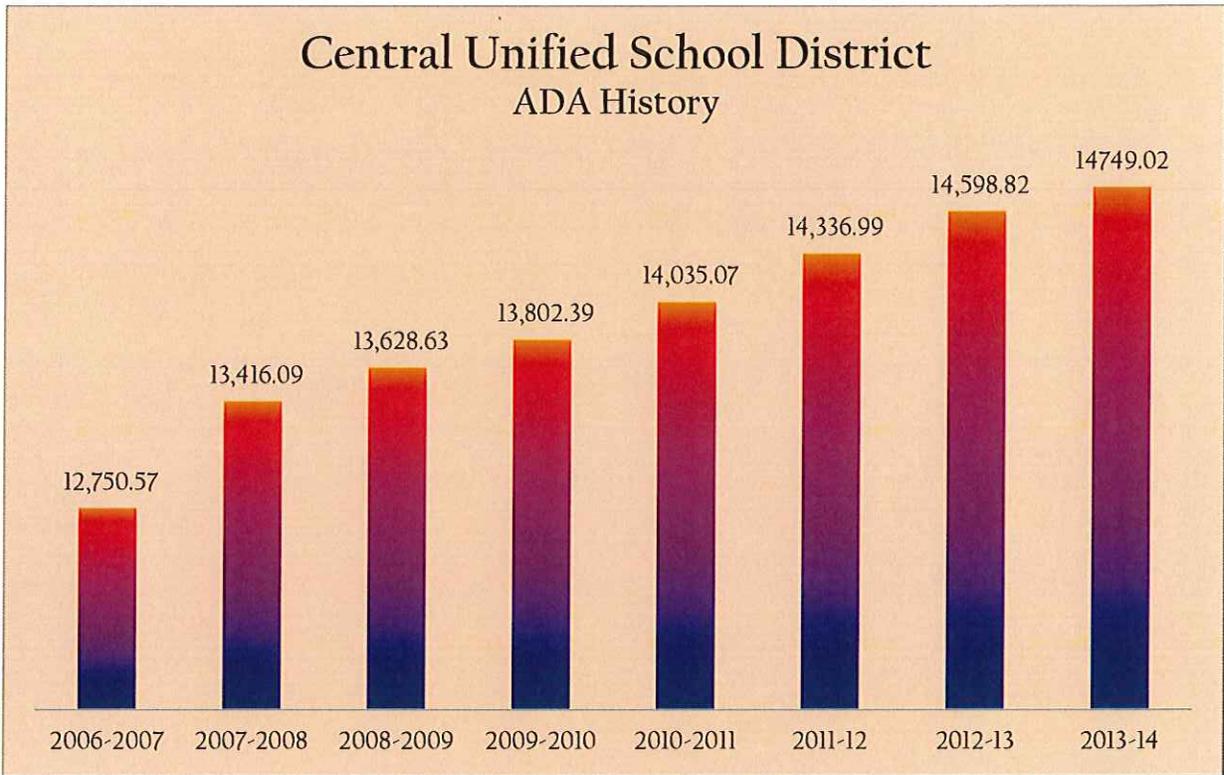
The vast majority of District money goes for direct services for children. Below is a breakdown on where those expenditures go. District expenditures are divided into the following categories:

- Salaries & Benefits
- Books and Supplies
- Operating Services (utilities, maintenance contracts, etc.)
- Capital Outlay (building improvements, equipment, etc.)

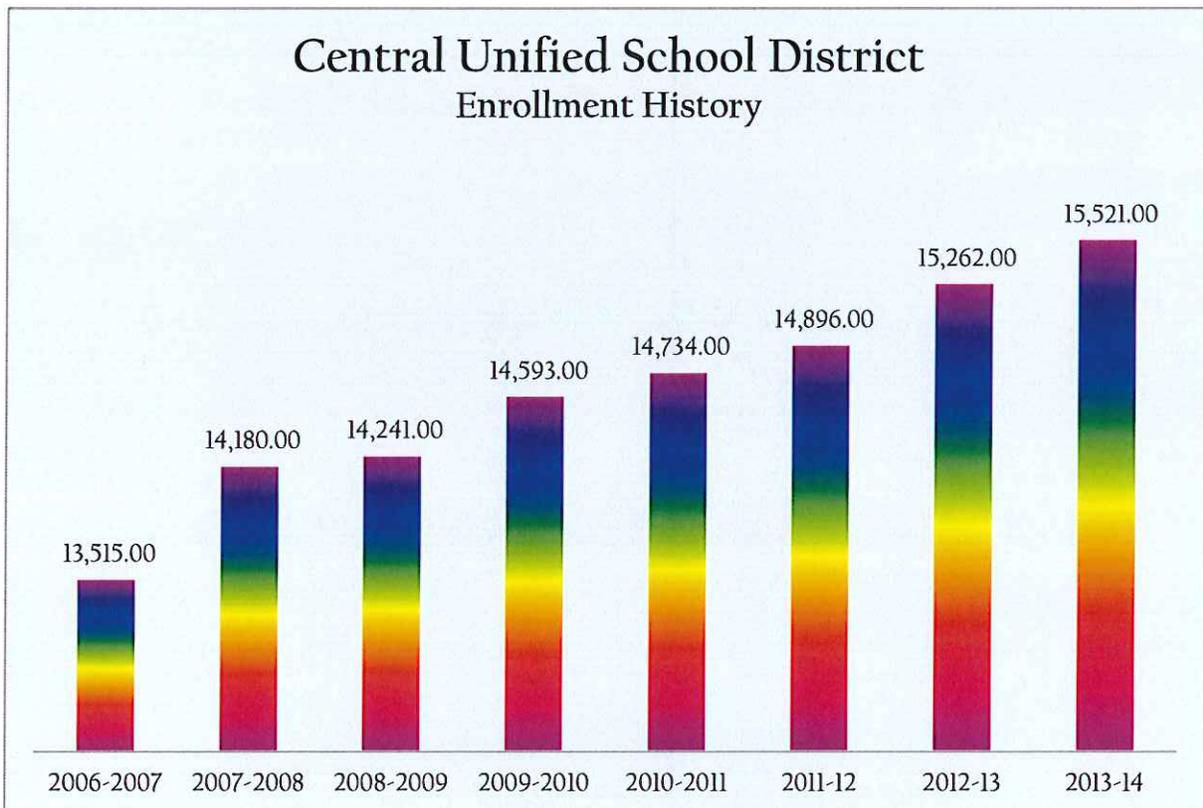


GENERAL FUND CONTRIBUTIONS





Percentage between Enrollment vs ADA = 95.03%



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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Yolanda Balladares Telephone: 559-274-4700 x106
Title: Director of Fiscal Services E-mail: yballadares@centralusd.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since 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?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since 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:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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	

**Fund 01 – General Fund
Unrestricted/Restricted
Summary**

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	81,671,646.09	81,671,646.09	22,189,953.53	96,112,314.00	14,440,667.91	17.7%
2) Federal Revenue		8100-8299	6,990,272.18	6,990,272.18	(917,686.88)	7,597,327.78	607,055.60	8.7%
3) Other State Revenue		8300-8599	14,650,840.44	14,650,840.44	1,508,017.57	6,449,865.29	(8,200,975.15)	-56.0%
4) Other Local Revenue		8600-8799	6,000,100.69	6,000,100.69	1,495,753.63	6,403,815.17	403,714.48	6.7%
5) TOTAL, REVENUES			109,312,859.40	109,312,859.40	24,276,037.85	116,563,322.24		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,533,927.61	52,533,927.61	14,671,710.97	54,419,145.30	(1,885,217.69)	-3.6%
2) Classified Salaries		2000-2999	16,197,792.49	16,197,792.49	4,867,279.92	17,291,301.54	(1,093,509.05)	-6.8%
3) Employee Benefits		3000-3999	23,409,283.47	23,409,283.47	6,894,291.29	24,236,351.48	(827,068.01)	-3.5%
4) Books and Supplies		4000-4999	5,482,998.65	5,482,998.65	1,837,248.57	6,304,673.31	(821,674.66)	-15.0%
5) Services and Other Operating Expenditures		5000-5999	10,263,788.47	10,263,788.47	4,053,886.76	10,834,620.59	(570,832.12)	-5.6%
6) Capital Outlay		6000-6999	167,116.91	167,116.91	806,791.02	6,169,523.68	(6,002,406.77)	-3591.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,889,518.46	2,889,518.46	1,314,402.51	3,189,106.55	(299,588.09)	-10.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(329,789.34)	(329,789.34)	(3,175.91)	(334,812.07)	5,022.73	-1.5%
9) TOTAL, EXPENDITURES			110,614,636.72	110,614,636.72	34,442,435.13	122,109,910.38		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,301,777.32)	(1,301,777.32)	(10,166,397.28)	(5,546,588.14)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	(70.00)	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	(70.00)	0.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,301,777.32)	(1,301,777.32)	(10,166,467.28)	(5,546,588.14)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,158,835.48	17,158,835.48		21,943,911.29	4,785,075.81	27.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,158,835.48	17,158,835.48		21,943,911.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,158,835.48	17,158,835.48		21,943,911.29		
2) Ending Balance, June 30 (E + F1e)			15,857,058.16	15,857,058.16		16,397,323.15		
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	134,545.99	134,545.99		2,897,094.76		
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	10,191,780.33	10,191,780.33		7,394,732.87		
Technology	0000	9780	5,000,000.00					
BAN Payment	0000	9780	2,300,000.00					
K-3 CSR Flexibility Sunset	0000	9780	2,891,780.33					
Technology	0000	9780		5,000,000.00				
BAN Payment	0000	9780		2,300,000.00				
K-3 CSR Flexibility Sunset	0000	9780		2,891,780.33				
Technology	0000	9780				5,000,000.00		
BAN Payment	0000	9780				2,300,000.00		
Offset State/District Deficit	0000	9780				94,732.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,530,731.84	5,530,731.84		6,105,495.52		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment State Aid - Current Year		8011	57,790,261.23	57,790,261.23	18,974,832.00	71,609,559.00	13,819,297.77	23.9%
Education Protection Account State Aid - Current Year		8012	13,451,730.26	13,451,730.26	3,448,346.00	13,868,571.00	416,840.74	3.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(304,336.29)	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	163,986.00	163,986.00	0.00	163,986.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,647.00	3,647.00	0.00	3,647.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	11,687,829.00	11,687,829.00	0.00	11,922,746.00	234,917.00	2.0%
Unsecured Roll Taxes		8042	657,256.00	657,256.00	27,322.63	657,256.00	0.00	0.0%
Prior Years' Taxes		8043	22,811.00	22,811.00	0.00	22,812.00	1.00	0.0%
Supplemental Taxes		8044	90,742.00	90,742.00	43,789.19	108,764.00	18,022.00	19.9%
Education Revenue Augmentation Fund (ERAF)		8045	(2,373,677.00)	(2,373,677.00)	0.00	(2,306,685.00)	66,992.00	-2.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	29,266.00	29,266.00	0.00	61,658.00	32,392.00	110.7%
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			81,523,851.49	81,523,851.49	22,189,953.53	96,112,314.00	14,588,462.51	17.9%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,694,457.61)	(1,694,457.61)	0.00	(1,547,404.34)	147,053.27	-8.7%
Continuation Education ADA Transfer	2200	8091	345,321.02	345,321.02	0.00	325,928.57	(19,392.45)	-5.6%
Community Day Schools Transfer	2430	8091	82,959.53	82,959.53	0.00	14,242.35	(68,717.18)	-82.8%
Special Education ADA Transfer	6500	8091	1,266,177.06	1,266,177.06	0.00	1,207,233.42	(58,943.64)	-4.7%
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	147,794.60	147,794.60	0.00	0.00	(147,794.60)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			81,671,646.09	81,671,646.09	22,189,953.53	96,112,314.00	14,440,667.91	17.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,137,089.00	2,137,089.00	(1,565,186.00)	2,137,089.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,193.00	131,193.00	(66,288.00)	131,193.00	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	99,973.00	99,973.00	0.00	99,346.00	(627.00)	-0.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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 A, Basic Grants Low-Income and Neglected	3010	8290	3,457,082.30	3,457,082.30	479,405.69	4,007,684.69	550,602.39	15.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	46,895.80	46,895.80	9,579.91	48,731.91	1,836.11	3.9%
NCLB: Title II, Part A, Teacher Quality	4035	8290	339,363.75	339,363.75	55,010.89	422,389.89	83,026.14	24.5%
NCLB: Title III, Immigration Education Program	4201	8290	28,595.00	28,595.00	847.83	31,393.83	2,798.83	9.8%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	211,655.00	211,655.00	19,587.89	278,312.89	66,657.89	31.5%
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	0.00	19,333.24	19,333.24	19,333.24	New
Vocational and Applied Technology Education	3500-3699	8290	111,619.00	111,619.00	(76,797.00)	118,980.00	7,361.00	6.6%
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	426,806.33	426,806.33	206,818.67	302,873.33	(123,933.00)	-29.0%
TOTAL, FEDERAL REVENUE			6,990,272.18	6,990,272.18	(917,686.88)	7,597,327.78	607,055.60	8.7%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	70,946.00	70,946.00	0.00	0.00	(70,946.00)	-100.0%
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	1,819,528.00	1,819,528.00	0.00	0.00	(1,819,528.00)	-100.0%
Economic Impact Aid	7090-7091	8311	2,062,980.15	2,062,980.15	0.00	0.00	(2,062,980.15)	-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	52,698.00	52,698.00	2,099.36	58,968.00	6,270.00	11.9%
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	2,686,068.00	2,686,068.00	0.00	0.00	(2,686,068.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	400,000.00	400,000.00	0.00	517,762.00	117,762.00	29.4%
Lottery - Unrestricted and Instructional Materi:		8560	2,286,573.59	2,286,573.59	122,543.53	2,409,117.12	122,543.53	5.4%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	294,100.00	294,100.00	0.00	294,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,977,946.70	4,977,946.70	1,383,374.68	3,169,918.17	(1,808,028.53)	-36.3%

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)
TOTAL, OTHER STATE REVENUE			14,650,840.44	14,650,840.44	1,508,017.57	6,449,865.29	(8,200,975.15)	-56.0%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/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	15,000.00	15,000.00	10,096.62	15,000.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	89,700.79	251,485.44	76,485.44	43.7%
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	880,885.00	880,885.00	(19,547.42)	1,084,594.83	203,709.83	23.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/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	678,809.69	678,809.69	292,770.93	826,515.90	147,706.21	21.8%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,250,406.00	4,250,406.00	1,122,732.71	4,226,219.00	(24,187.00)	-0.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000,100.69	6,000,100.69	1,495,753.63	6,403,815.17	403,714.48	6.7%
TOTAL, REVENUES			109,312,859.40	109,312,859.40	24,276,037.85	116,563,322.24	7,250,462.84	6.6%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	41,898,002.05	41,898,002.05	11,274,669.94	43,350,436.59	(1,452,434.54)	-3.5%
Certificated Pupil Support Salaries		1200	5,140,783.32	5,140,783.32	1,637,015.64	5,577,593.40	(436,810.08)	-8.5%
Certificated Supervisors' and Administrators' Salaries		1300	4,365,940.65	4,365,940.65	1,527,316.18	4,637,604.21	(271,663.56)	-6.2%
Other Certificated Salaries		1900	1,129,201.59	1,129,201.59	232,709.21	853,511.10	275,690.49	24.4%
TOTAL, CERTIFICATED SALARIES			52,533,927.61	52,533,927.61	14,671,710.97	54,419,145.30	(1,885,217.69)	-3.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,428,811.55	2,428,811.55	610,286.58	2,721,990.28	(293,178.73)	-12.1%
Classified Support Salaries		2200	7,319,959.19	7,319,959.19	2,319,427.64	7,849,955.17	(529,995.98)	-7.2%
Classified Supervisors' and Administrators' Salaries		2300	1,636,695.92	1,636,695.92	565,641.10	1,917,572.85	(280,876.93)	-17.2%
Clerical, Technical and Office Salaries		2400	4,239,324.91	4,239,324.91	1,238,369.44	4,184,656.19	54,668.72	1.3%
Other Classified Salaries		2900	573,000.92	573,000.92	133,555.16	617,127.05	(44,126.13)	-7.7%
TOTAL, CLASSIFIED SALARIES			16,197,792.49	16,197,792.49	4,867,279.92	17,291,301.54	(1,093,509.05)	-6.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,298,935.50	4,298,935.50	1,207,093.56	4,583,735.27	(284,799.77)	-6.6%
PERS		3201-3202	1,607,416.53	1,607,416.53	488,066.88	1,710,623.31	(103,206.78)	-6.4%
OASDI/Medicare/Alternative		3301-3302	1,970,941.21	1,970,941.21	544,153.86	2,084,030.71	(113,089.50)	-5.7%
Health and Welfare Benefits		3401-3402	13,145,810.08	13,145,810.08	3,500,278.79	12,686,705.29	459,104.79	3.5%
Unemployment Insurance		3501-3502	102,420.54	102,420.54	15,223.96	97,455.88	4,964.66	4.8%
Workers' Compensation		3601-3602	1,319,888.12	1,319,888.12	427,834.62	1,562,147.83	(242,259.71)	-18.4%
OPEB, Allocated		3701-3702	824,922.03	824,922.03	711,639.62	1,511,653.19	(686,731.16)	-83.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	138,949.46	138,949.46	0.00	0.00	138,949.46	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			23,409,283.47	23,409,283.47	6,894,291.29	24,236,351.48	(827,068.01)	-3.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	541,444.94	541,444.94	174,360.05	276,459.52	264,985.42	48.9%
Books and Other Reference Materials		4200	203,550.38	203,550.38	25,344.11	249,018.68	(45,468.30)	-22.3%
Materials and Supplies		4300	3,892,517.51	3,892,517.51	1,447,721.94	4,896,640.46	(1,004,122.95)	-25.8%
Noncapitalized Equipment		4400	845,485.82	845,485.82	189,822.47	882,554.65	(37,068.83)	-4.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,482,998.65	5,482,998.65	1,837,248.57	6,304,673.31	(821,674.66)	-15.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	137,944.80	137,944.80	20,263.20	80,164.80	57,780.00	41.9%
Travel and Conferences		5200	285,911.09	285,911.09	77,358.08	431,896.62	(145,985.53)	-51.1%
Dues and Memberships		5300	55,520.60	55,520.60	32,873.29	51,256.30	4,264.30	7.7%
Insurance		5400-5450	841,500.00	841,500.00	841,292.00	841,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,078,520.12	3,078,520.12	1,106,102.01	3,078,520.12	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,061,128.15	2,061,128.15	429,423.91	1,365,451.83	695,676.32	33.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,800.73)	(4,800.73)	(330.73)	1,535.72	(6,336.45)	132.0%
Professional/Consulting Services and Operating Expenditures		5800	3,363,445.08	3,363,445.08	1,425,566.66	4,486,866.87	(1,123,421.79)	-33.4%
Communications		5900	444,619.36	444,619.36	121,338.34	497,428.33	(52,808.97)	-11.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,263,788.47	10,263,788.47	4,053,886.76	10,834,620.59	(570,832.12)	-5.6%

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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	80,000.00	(80,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	544,350.35	4,960,584.15	(4,960,584.15)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	128,116.91	128,116.91	62,867.85	457,949.27	(329,832.36)	-257.4%
Equipment Replacement		6500	39,000.00	39,000.00	199,572.82	670,990.26	(631,990.26)	-1620.5%
TOTAL, CAPITAL OUTLAY			167,116.91	167,116.91	806,791.02	6,169,523.68	(6,002,406.77)	-3591.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,669.00	10,669.00	0.00	10,669.00	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	290,077.46	290,077.46	0.00	314,900.00	(24,822.54)	-8.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,253,772.00	1,253,772.00	634,402.51	1,253,772.00	0.00	0.0%
Other Debt Service - Principal		7439	1,335,000.00	1,335,000.00	680,000.00	1,609,765.55	(274,765.55)	-20.6%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,889,518.46	2,889,518.46	1,314,402.51	3,189,106.55	(299,588.09)	-10.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4.29)	(4.29)	(3,109.91)	0.00		
Transfers of Indirect Costs - Interfund		7350	(329,785.05)	(329,785.05)	(66.00)	(334,812.07)	5,027.02	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(329,789.34)	(329,789.34)	(3,175.91)	(334,812.07)	5,022.73	-1.5%
TOTAL, EXPENDITURES			110,614,636.72	110,614,636.72	34,442,435.13	122,109,910.38	(11,495,273.66)	-10.4%

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: 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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	(70.00)	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	(70.00)	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	(70.00)	0.00	0.00	0.0%

**Fund 01 – General Fund
Unrestricted**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	79,977,188.48	79,977,188.48	22,189,953.53	94,564,909.66	14,587,721.18	18.2%
2) Federal Revenue		8100-8299	281,915.00	281,915.00	147,982.00	157,982.00	(123,933.00)	-44.0%
3) Other State Revenue		8300-8599	9,921,889.88	9,921,889.88	138,844.58	2,554,612.40	(7,367,277.48)	-74.3%
4) Other Local Revenue		8600-8799	305,587.37	305,587.37	114,653.49	472,774.50	167,187.13	54.7%
5) TOTAL, REVENUES			90,486,580.73	90,486,580.73	22,591,433.60	97,750,278.56		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,850,519.55	43,850,519.55	12,285,141.23	45,712,826.82	(1,862,307.27)	-4.2%
2) Classified Salaries		2000-2999	9,833,560.69	9,833,560.69	3,630,512.01	12,774,809.81	(2,941,249.12)	-29.9%
3) Employee Benefits		3000-3999	17,874,282.47	17,874,282.47	5,725,662.27	20,021,109.78	(2,146,827.31)	-12.0%
4) Books and Supplies		4000-4999	1,793,761.33	1,793,761.33	980,490.70	3,463,926.64	(1,670,165.31)	-93.1%
5) Services and Other Operating Expenditures		5000-5999	7,651,316.25	7,651,316.25	3,173,477.41	8,060,225.97	(408,909.72)	-5.3%
6) Capital Outlay		6000-6999	13,121.35	13,121.35	276,430.64	1,016,550.49	(1,003,429.14)	-7647.3%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,599,441.00	2,599,441.00	1,314,402.51	2,599,441.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,023,829.83)	(1,023,829.83)	(5,894.98)	(1,020,244.14)	(3,585.69)	0.4%
9) TOTAL, EXPENDITURES			82,592,172.81	82,592,172.81	27,380,221.79	92,628,646.37		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			7,894,407.92	7,894,407.92	(4,788,788.19)	5,121,632.19		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,196,185.24)	(9,196,185.24)	0.00	(12,081,508.43)	(2,885,323.19)	31.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,196,185.24)	(9,196,185.24)	0.00	(12,081,508.43)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,301,777.32)	(1,301,777.32)	(4,788,788.19)	(6,959,876.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,024,289.49	17,024,289.49		20,460,104.63	3,435,815.14	20.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,024,289.49	17,024,289.49		20,460,104.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,024,289.49	17,024,289.49		20,460,104.63		
2) Ending Balance, June 30 (E + F1e)			15,722,512.17	15,722,512.17		13,500,228.39		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,191,780.33	10,191,780.33		7,394,732.87		
Technology	0000	9780	5,000,000.00					
BAN Payment	0000	9780	2,300,000.00					
K-3 CSR Flexibility Sunset	0000	9780	2,891,780.33					
Technology	0000	9780		5,000,000.00				
BAN Payment	0000	9780		2,300,000.00				
K-3 CSR Flexibility Sunset	0000	9780		2,891,780.33				
Technology	0000	9780				5,000,000.00		
BAN Payment	0000	9780				2,300,000.00		
Offset State/District Deficit	0000	9780				94,732.87		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,530,731.84	5,530,731.84		6,105,495.52		
Unassigned/Unappropriated Amount			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)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	57,790,261.23	57,790,261.23	18,974,832.00	71,609,559.00	13,819,297.77	23.9%
Education Protection Account State Aid - Current Year		8012	13,451,730.26	13,451,730.26	3,448,346.00	13,868,571.00	416,840.74	3.1%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	(304,336.29)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	163,986.00	163,986.00	0.00	163,986.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,647.00	3,647.00	0.00	3,647.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,687,829.00	11,687,829.00	0.00	11,922,746.00	234,917.00	2.0%
Unsecured Roll Taxes		8042	657,256.00	657,256.00	27,322.63	657,256.00	0.00	0.0%
Prior Years' Taxes		8043	22,811.00	22,811.00	0.00	22,812.00	1.00	0.0%
Supplemental Taxes		8044	90,742.00	90,742.00	43,789.19	108,764.00	18,022.00	19.9%
Education Revenue Augmentation Fund (ERAF)		8045	(2,373,677.00)	(2,373,677.00)	0.00	(2,306,685.00)	66,992.00	-2.8%
Community Redevelopment Funds (SB 617/699/1992)		8047	29,266.00	29,266.00	0.00	61,658.00	32,392.00	110.7%
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			81,523,851.49	81,523,851.49	22,189,953.53	96,112,314.00	14,588,462.51	17.9%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,694,457.61)	(1,694,457.61)	0.00	(1,547,404.34)	147,053.27	-8.7%
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	147,794.60	147,794.60	0.00	0.00	(147,794.60)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			79,977,188.48	79,977,188.48	22,189,953.53	94,564,909.66	14,587,721.18	18.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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 A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
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	281,915.00	281,915.00	147,982.00	157,982.00	(123,933.00)	-44.0%
TOTAL, FEDERAL REVENUE			281,915.00	281,915.00	147,982.00	157,982.00	(123,933.00)	-44.0%
OTHER STATE REVENUE								
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	52,698.00	52,698.00	2,099.36	58,968.00	6,270.00	11.9%
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	2,686,068.00	2,686,068.00	0.00	0.00	(2,686,068.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	400,000.00	400,000.00	0.00	517,762.00	117,762.00	29.4%
Lottery - Unrestricted and Instructional Materials		8560	1,841,137.18	1,841,137.18	52,958.22	1,894,095.40	52,958.22	2.9%
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	4,941,986.70	4,941,986.70	83,787.00	83,787.00	(4,858,199.70)	-98.3%

2013-14 First Interim
General Fund
Unrestricted (Resources 0000-1999)
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			9,921,889.88	9,921,889.88	138,844.58	2,554,612.40	(7,367,277.48)	-74.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/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	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	15,000.00	15,000.00	10,096.62	15,000.00	0.00	0.0%
Interest		8660	175,000.00	175,000.00	89,700.79	251,485.44	76,485.44	43.7%
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	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/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	115,587.37	115,587.37	14,856.08	206,289.06	90,701.69	78.5%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			305,587.37	305,587.37	114,653.49	472,774.50	167,187.13	54.7%
TOTAL, REVENUES			90,486,580.73	90,486,580.73	22,591,433.60	97,750,278.56	7,263,697.83	8.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	36,165,000.84	36,165,000.84	9,732,576.20	37,534,363.50	(1,369,362.66)	-3.8%
Certificated Pupil Support Salaries		1200	4,184,048.73	4,184,048.73	1,356,909.65	4,549,939.18	(365,890.45)	-8.7%
Certificated Supervisors' and Administrators' Salaries		1300	3,475,392.18	3,475,392.18	1,188,220.01	3,547,350.80	(71,958.62)	-2.1%
Other Certificated Salaries		1900	26,077.80	26,077.80	7,435.37	81,173.34	(55,095.54)	-211.3%
TOTAL, CERTIFICATED SALARIES			43,850,519.55	43,850,519.55	12,285,141.23	45,712,826.82	(1,862,307.27)	-4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	278,498.95	278,498.95	28,949.85	380,190.41	(101,691.46)	-36.5%
Classified Support Salaries		2200	4,150,590.12	4,150,590.12	1,919,280.76	6,563,360.75	(2,412,770.63)	-58.1%
Classified Supervisors' and Administrators' Salaries		2300	1,073,585.92	1,073,585.92	421,284.71	1,432,370.86	(358,784.94)	-33.4%
Clerical, Technical and Office Salaries		2400	3,913,878.26	3,913,878.26	1,162,495.72	3,944,312.99	(30,434.73)	-0.8%
Other Classified Salaries		2900	417,007.44	417,007.44	98,500.97	454,574.80	(37,567.36)	-9.0%
TOTAL, CLASSIFIED SALARIES			9,833,560.69	9,833,560.69	3,630,512.01	12,774,809.81	(2,941,249.12)	-29.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,575,907.53	3,575,907.53	1,012,444.65	3,852,178.46	(276,270.93)	-7.7%
PERS		3201-3202	1,009,993.17	1,009,993.17	383,329.45	1,327,892.95	(317,899.78)	-31.5%
OASDI/Medicare/Alternative		3301-3302	1,359,719.75	1,359,719.75	425,844.92	1,616,555.56	(256,835.81)	-18.9%
Health and Welfare Benefits		3401-3402	10,001,178.00	10,001,178.00	2,907,522.66	10,439,277.77	(438,099.77)	-4.4%
Unemployment Insurance		3501-3502	79,806.23	79,806.23	13,412.31	80,907.18	(1,100.95)	-1.4%
Workers' Compensation		3601-3602	1,027,094.69	1,027,094.69	348,478.84	1,269,656.55	(242,561.86)	-23.6%
OPEB, Allocated		3701-3702	749,300.03	749,300.03	634,629.44	1,434,641.31	(685,341.28)	-91.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	71,283.07	71,283.07	0.00	0.00	71,283.07	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			17,874,282.47	17,874,282.47	5,725,662.27	20,021,109.78	(2,146,827.31)	-12.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	81,351.17	81,351.17	7,737.34	35,084.07	46,267.10	56.9%
Books and Other Reference Materials		4200	39,259.89	39,259.89	5,393.04	58,783.50	(19,523.61)	-49.7%
Materials and Supplies		4300	1,377,834.32	1,377,834.32	819,004.19	2,699,381.92	(1,321,547.60)	-95.9%
Noncapitalized Equipment		4400	295,315.95	295,315.95	148,356.13	670,677.15	(375,361.20)	-127.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,793,761.33	1,793,761.33	980,490.70	3,463,926.64	(1,670,165.31)	-93.1%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	189,823.76	189,823.76	50,228.64	305,409.68	(115,585.92)	-60.9%
Dues and Memberships		5300	47,010.74	47,010.74	31,118.79	40,493.44	6,517.30	13.9%
Insurance		5400-5450	841,500.00	841,500.00	841,292.00	841,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,073,085.05	3,073,085.05	1,105,856.65	3,077,675.05	(4,590.00)	-0.1%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	779,295.16	779,295.16	214,327.97	882,439.26	(103,144.10)	-13.2%
Transfers of Direct Costs		5710	146,861.71	146,861.71	(27,431.64)	(87,587.39)	234,449.10	159.6%
Transfers of Direct Costs - Interfund		5750	(8,348.98)	(8,348.98)	(206.39)	(12,653.02)	4,304.04	-51.6%
Professional/Consulting Services and Operating Expenditures		5800	2,168,444.77	2,168,444.77	839,770.75	2,544,750.19	(376,305.42)	-17.4%
Communications		5900	413,644.04	413,644.04	118,520.64	468,198.76	(54,554.72)	-13.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,651,316.25	7,651,316.25	3,173,477.41	8,060,225.97	(408,909.72)	-5.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	80,000.00	(80,000.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	37,257.18	217,979.16	(217,979.16)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	13,121.35	13,121.35	51,290.00	59,513.20	(46,391.85)	-353.6%
Equipment Replacement		6500	0.00	0.00	187,883.46	659,058.13	(659,058.13)	New
TOTAL, CAPITAL OUTLAY			13,121.35	13,121.35	276,430.64	1,016,550.49	(1,003,429.14)	-7647.3%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,669.00	10,669.00	0.00	10,669.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,253,772.00	1,253,772.00	634,402.51	1,253,772.00	0.00	0.0%
Other Debt Service - Principal		7439	1,335,000.00	1,335,000.00	680,000.00	1,335,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,599,441.00	2,599,441.00	1,314,402.51	2,599,441.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(694,044.78)	(694,044.78)	(5,828.98)	(685,432.07)	(8,612.71)	1.2%
Transfers of Indirect Costs - Interfund		7350	(329,785.05)	(329,785.05)	(66.00)	(334,812.07)	5,027.02	-1.5%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,023,829.83)	(1,023,829.83)	(5,894.98)	(1,020,244.14)	(3,585.69)	0.4%
TOTAL, EXPENDITURES			82,592,172.81	82,592,172.81	27,380,221.79	92,628,646.37	(10,036,473.56)	-12.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: 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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,196,185.24)	(9,196,185.24)	0.00	(12,081,508.43)	(2,885,323.19)	31.4%
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			(9,196,185.24)	(9,196,185.24)	0.00	(12,081,508.43)	(2,885,323.19)	31.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(9,196,185.24)	(9,196,185.24)	0.00	(12,081,508.43)	(2,885,323.19)	31.4%

**Fund 01 – General Fund
Restricted**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	1,694,457.61	1,694,457.61	0.00	1,547,404.34	(147,053.27)	-8.7%
2) Federal Revenue		8100-8299	6,708,357.18	6,708,357.18	(1,065,668.88)	7,439,345.78	730,988.60	10.9%
3) Other State Revenue		8300-8599	4,728,950.56	4,728,950.56	1,369,172.99	3,895,252.89	(833,697.67)	-17.6%
4) Other Local Revenue		8600-8799	5,694,513.32	5,694,513.32	1,381,100.14	5,931,040.67	236,527.35	4.2%
5) TOTAL, REVENUES			18,826,278.67	18,826,278.67	1,684,604.25	18,813,043.68		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,683,408.06	8,683,408.06	2,386,569.74	8,706,318.48	(22,910.42)	-0.3%
2) Classified Salaries		2000-2999	6,364,231.80	6,364,231.80	1,236,767.91	4,516,491.73	1,847,740.07	29.0%
3) Employee Benefits		3000-3999	5,535,001.00	5,535,001.00	1,168,629.02	4,215,241.70	1,319,759.30	23.8%
4) Books and Supplies		4000-4999	3,689,237.32	3,689,237.32	856,757.87	2,840,746.67	848,490.65	23.0%
5) Services and Other Operating Expenditures		5000-5999	2,612,472.22	2,612,472.22	880,409.35	2,774,394.62	(161,922.40)	-6.2%
6) Capital Outlay		6000-6999	153,995.56	153,995.56	530,360.38	5,152,973.19	(4,998,977.63)	-3246.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	290,077.46	290,077.46	0.00	589,665.55	(299,588.09)	-103.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	694,040.49	694,040.49	2,719.07	685,432.07	8,608.42	1.2%
9) TOTAL, EXPENDITURES			28,022,463.91	28,022,463.91	7,062,213.34	29,481,264.01		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,196,185.24)	(9,196,185.24)	(5,377,609.09)	(10,668,220.33)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,196,185.24	9,196,185.24	(70.00)	12,081,508.43	2,885,323.19	31.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,196,185.24	9,196,185.24	(70.00)	12,081,508.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(5,377,679.09)	1,413,288.10		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	134,545.99	134,545.99		1,483,806.66	1,349,260.67	1002.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			134,545.99	134,545.99		1,483,806.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,545.99	134,545.99		1,483,806.66		
2) Ending Balance, June 30 (E + F1e)			134,545.99	134,545.99		2,897,094.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			134,545.99	134,545.99		2,897,094.76		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
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		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	345,321.02	345,321.02	0.00	325,928.57	(19,392.45)	-5.6%
Community Day Schools Transfer	2430	8091	82,959.53	82,959.53	0.00	14,242.35	(68,717.18)	-82.8%
Special Education ADA Transfer	6500	8091	1,266,177.06	1,266,177.06	0.00	1,207,233.42	(58,943.64)	-4.7%
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			1,694,457.61	1,694,457.61	0.00	1,547,404.34	(147,053.27)	-8.7%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,137,089.00	2,137,089.00	(1,565,186.00)	2,137,089.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,193.00	131,193.00	(66,288.00)	131,193.00	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	99,973.00	99,973.00	0.00	99,346.00	(627.00)	-0.6%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	3,457,082.30	3,457,082.30	479,405.69	4,007,684.69	550,602.39	15.9%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	46,895.80	46,895.80	9,579.91	48,731.91	1,836.11	3.9%
NCLB: Title II, Part A, Teacher Quality	4035	8290	339,363.75	339,363.75	55,010.89	422,389.89	83,026.14	24.5%
NCLB: Title III, Immigration Education Program	4201	8290	28,595.00	28,595.00	847.83	31,393.83	2,798.83	9.8%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	211,655.00	211,655.00	19,587.89	278,312.89	66,657.89	31.5%
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	0.00	19,333.24	19,333.24	19,333.24	New
Vocational and Applied Technology Education	3500-3699	8290	111,619.00	111,619.00	(76,797.00)	118,980.00	7,361.00	6.6%
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	144,891.33	144,891.33	58,836.67	144,891.33	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,708,357.18	6,708,357.18	(1,065,668.88)	7,439,345.78	730,988.60	10.9%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	70,946.00	70,946.00	0.00	0.00	(70,946.00)	-100.0%
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	1,819,528.00	1,819,528.00	0.00	0.00	(1,819,528.00)	-100.0%
Economic Impact Aid	7090-7091	8311	2,062,980.15	2,062,980.15	0.00	0.00	(2,062,980.15)	-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	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	445,436.41	445,436.41	69,585.31	515,021.72	69,585.31	15.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
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	294,100.00	294,100.00	0.00	294,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,960.00	35,960.00	1,299,587.68	3,086,131.17	3,050,171.17	8482.1%

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)
TOTAL, OTHER STATE REVENUE			4,728,950.56	4,728,950.56	1,369,172.99	3,895,252.89	(833,697.67)	-17.6%

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)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/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	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	880,885.00	880,885.00	(19,547.42)	1,084,594.83	203,709.83	23.1%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		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	563,222.32	563,222.32	277,914.85	620,226.84	57,004.52	10.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,250,406.00	4,250,406.00	1,122,732.71	4,226,219.00	(24,187.00)	-0.6%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,694,513.32	5,694,513.32	1,381,100.14	5,931,040.67	236,527.35	4.2%
TOTAL, REVENUES			18,826,278.67	18,826,278.67	1,684,604.25	18,813,043.68	(13,234.99)	-0.1%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	5,733,001.21	5,733,001.21	1,542,093.74	5,816,073.09	(83,071.88)	-1.4%
Certificated Pupil Support Salaries		1200	956,734.59	956,734.59	280,105.99	1,027,654.22	(70,919.63)	-7.4%
Certificated Supervisors' and Administrators' Salaries		1300	890,548.47	890,548.47	339,096.17	1,090,253.41	(199,704.94)	-22.4%
Other Certificated Salaries		1900	1,103,123.79	1,103,123.79	225,273.84	772,337.76	330,786.03	30.0%
TOTAL, CERTIFICATED SALARIES			8,683,408.06	8,683,408.06	2,386,569.74	8,706,318.48	(22,910.42)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,150,312.60	2,150,312.60	581,336.73	2,341,799.87	(191,487.27)	-8.9%
Classified Support Salaries		2200	3,169,369.07	3,169,369.07	400,146.88	1,286,594.42	1,882,774.65	59.4%
Classified Supervisors' and Administrators' Salaries		2300	563,110.00	563,110.00	144,356.39	485,201.99	77,908.01	13.8%
Clerical, Technical and Office Salaries		2400	325,446.65	325,446.65	75,873.72	240,343.20	85,103.45	26.1%
Other Classified Salaries		2900	155,993.48	155,993.48	35,054.19	162,552.25	(6,558.77)	-4.2%
TOTAL, CLASSIFIED SALARIES			6,364,231.80	6,364,231.80	1,236,767.91	4,516,491.73	1,847,740.07	29.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	723,027.97	723,027.97	194,648.91	731,556.81	(8,528.84)	-1.2%
PERS		3201-3202	597,423.36	597,423.36	104,737.43	382,730.36	214,693.00	35.9%
OASDI/Medicare/Alternative		3301-3302	611,221.46	611,221.46	118,308.94	467,475.15	143,746.31	23.5%
Health and Welfare Benefits		3401-3402	3,144,632.08	3,144,632.08	592,756.13	2,247,427.52	897,204.56	28.5%
Unemployment Insurance		3501-3502	22,614.31	22,614.31	1,811.65	16,548.70	6,065.61	26.8%
Workers' Compensation		3601-3602	292,793.43	292,793.43	79,355.78	292,491.28	302.15	0.1%
OPEB, Allocated		3701-3702	75,622.00	75,622.00	77,010.18	77,011.88	(1,389.88)	-1.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	67,666.39	67,666.39	0.00	0.00	67,666.39	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			5,535,001.00	5,535,001.00	1,168,629.02	4,215,241.70	1,319,759.30	23.8%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	460,093.77	460,093.77	166,622.71	241,375.45	218,718.32	47.5%
Books and Other Reference Materials		4200	164,290.49	164,290.49	19,951.07	190,235.18	(25,944.69)	-15.8%
Materials and Supplies		4300	2,514,683.19	2,514,683.19	628,717.75	2,197,258.54	317,424.65	12.6%
Noncapitalized Equipment		4400	550,169.87	550,169.87	41,466.34	211,877.50	338,292.37	61.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,689,237.32	3,689,237.32	856,757.87	2,840,746.67	848,490.65	23.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	137,944.80	137,944.80	20,263.20	80,164.80	57,780.00	41.9%
Travel and Conferences		5200	96,087.33	96,087.33	27,129.44	126,486.94	(30,399.61)	-31.6%
Dues and Memberships		5300	8,509.86	8,509.86	1,754.50	10,762.86	(2,253.00)	-26.5%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,435.07	5,435.07	245.36	845.07	4,590.00	84.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,281,832.99	1,281,832.99	215,095.94	483,012.57	798,820.42	62.3%
Transfers of Direct Costs		5710	(146,861.71)	(146,861.71)	27,431.64	87,587.39	(234,449.10)	159.6%
Transfers of Direct Costs - Interfund		5750	3,548.25	3,548.25	(124.34)	14,188.74	(10,640.49)	-299.9%
Professional/Consulting Services and Operating Expenditures		5800	1,195,000.31	1,195,000.31	585,795.91	1,942,116.68	(747,116.37)	-62.5%
Communications		5900	30,975.32	30,975.32	2,817.70	29,229.57	1,745.75	5.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,612,472.22	2,612,472.22	880,409.35	2,774,394.62	(161,922.40)	-6.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	507,093.17	4,742,604.99	(4,742,604.99)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	114,995.56	114,995.56	11,577.85	398,436.07	(283,440.51)	-246.5%
Equipment Replacement		6500	39,000.00	39,000.00	11,689.36	11,932.13	27,067.87	69.4%
TOTAL, CAPITAL OUTLAY			153,995.56	153,995.56	530,360.38	5,152,973.19	(4,998,977.63)	-3246.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	290,077.46	290,077.46	0.00	314,900.00	(24,822.54)	-8.6%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	274,765.55	(274,765.55)	New
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			290,077.46	290,077.46	0.00	589,665.55	(299,588.09)	-103.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	694,040.49	694,040.49	2,719.07	685,432.07	8,608.42	1.2%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			694,040.49	694,040.49	2,719.07	685,432.07	8,608.42	1.2%
TOTAL, EXPENDITURES			28,022,463.91	28,022,463.91	7,062,213.34	29,481,264.01	(1,458,800.10)	-5.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: 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%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,196,185.24	9,196,185.24	(70.00)	12,081,508.43	2,885,323.19	31.4%
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			9,196,185.24	9,196,185.24	(70.00)	12,081,508.43	2,885,323.19	31.4%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			9,196,185.24	9,196,185.24	(70.00)	12,081,508.43	(2,885,323.19)	31.4%

Resource	Description	2013-14 Projected Year Totals
5640	Medi-Cal Billing Option	111,091.68
6300	Lottery: Instructional Materials	137,723.85
7405	Common Core State Standards Implementat	2,564,400.00
9010	Other Restricted Local	83,879.23
Total, Restricted Balance		<u>2,897,094.76</u>

**Fund 01 – General Fund
Multi-Year Projections
and
Cash Flow Report**

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	96,112,314.00	8.95%	104,712,148.00	9.90%	115,083,057.00
2. Federal Revenues	8100-8299	7,597,327.78	0.01%	7,598,000.00	0.00%	7,598,000.00
3. Other State Revenues	8300-8599	6,449,865.29	-45.42%	3,520,579.95	-6.87%	3,278,818.00
4. Other Local Revenues	8600-8799	6,403,815.17	0.00%	6,403,774.50	-78.56%	1,372,774.50
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)		116,563,322.24	4.87%	122,234,502.45	4.17%	127,332,649.50
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,419,145.30		55,676,088.21
b. Step & Column Adjustment				1,088,382.91		1,113,521.77
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				168,560.00		537,376.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,419,145.30	2.31%	55,676,088.21	2.97%	57,326,985.98
2. Classified Salaries						
a. Base Salaries				17,291,301.54		17,637,127.57
b. Step & Column Adjustment				345,826.03		352,742.55
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,291,301.54	2.00%	17,637,127.57	2.00%	17,989,870.12
3. Employee Benefits	3000-3999	24,236,351.48	2.24%	24,778,577.51	2.74%	25,457,457.57
4. Books and Supplies	4000-4999	6,304,673.31	1.10%	6,374,205.17	1.12%	6,445,869.27
5. Services and Other Operating Expenditures	5000-5999	10,834,620.59	6.14%	11,500,000.00	1.84%	11,711,399.13
6. Capital Outlay	6000-6999	6,169,523.68	1.09%	6,236,881.50	-79.84%	1,257,619.13
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,189,106.55	1.99%	3,252,429.00	2.00%	3,317,458.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(334,812.07)	3.24%	(345,649.02)	4.57%	(361,462.00)
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)		122,109,910.38	2.46%	125,109,659.94	-1.57%	123,145,197.20
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(5,546,588.14)		(2,875,157.49)		4,187,452.30
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,943,911.29		16,397,323.15		13,522,165.66
2. Ending Fund Balance (Sum lines C and D1)		16,397,323.15		13,522,165.66		17,709,617.96
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,897,094.76		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,394,732.87		7,266,682.66		11,552,358.10
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,105,495.52		6,255,483.00		6,157,259.86
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		16,397,323.15		13,522,165.66		17,709,617.96

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)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
I. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,105,495.52		6,255,483.00		6,157,259.86
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
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	65,150.34		65,000.00		66,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		6,170,645.86		6,320,483.00		6,223,259.86
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.05%		5.05%		5.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	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				
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)						
		14,656.28		14,860.76		15,216.97
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		122,109,910.38		125,109,659.94		123,145,197.20
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)		122,109,910.38		125,109,659.94		123,145,197.20
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)		3,663,297.31		3,753,289.80		3,694,355.92
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)		3,663,297.31		3,753,289.80		3,694,355.92
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. L.CFF/Revenue Limit Sources	8010-8099	94,564,909.66	9.06%	103,133,795.57	10.03%	113,473,137.52
2. Federal Revenues	8100-8299	157,982.00	0.01%	158,000.00	0.00%	158,000.00
3. Other State Revenues	8300-8599	2,554,612.40	2.00%	2,605,704.00	2.00%	2,657,818.00
4. Other Local Revenues	8600-8799	472,774.50	0.00%	472,774.50	0.00%	472,774.50
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(12,081,508.43)	-7.61%	(11,162,489.80)	29.61%	(14,467,738.44)
6. Total (Sum lines A1 thru A5c)		85,668,770.13	11.13%	95,207,784.27	7.44%	102,293,991.58
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,712,826.82		46,795,643.36
b. Step & Column Adjustment				914,256.54		940,081.42
c. Cost-of-Living Adjustment						
d. Other Adjustments				168,560.00		745,804.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,712,826.82	2.37%	46,795,643.36	3.60%	48,481,528.78
2. Classified Salaries						
a. Base Salaries				12,774,809.81		13,030,306.01
b. Step & Column Adjustment				255,496.20		260,606.12
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,774,809.81	2.00%	13,030,306.01	2.00%	13,290,912.13
3. Employee Benefits	3000-3999	20,021,109.78	2.29%	20,479,030.98	3.24%	21,143,214.84
4. Books and Supplies	4000-4999	3,463,926.64	2.00%	3,533,205.17	2.00%	3,603,869.27
5. Services and Other Operating Expenditures	5000-5999	8,060,225.97	7.94%	8,700,000.00	2.14%	8,886,399.13
6. Capital Outlay	6000-6999	1,016,550.49	2.00%	1,036,881.50	2.00%	1,057,619.13
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,599,441.00	2.00%	2,651,429.00	2.00%	2,704,458.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,020,244.14)	2.00%	(1,040,649.02)	2.00%	(1,061,462.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		92,628,646.37	2.76%	95,185,847.00	3.07%	98,106,539.28
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(6,959,876.24)		21,937.27		4,187,452.30
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,460,104.63		13,500,228.39		13,522,165.66
2. Ending Fund Balance (Sum lines C and D1)		13,500,228.39		13,522,165.66		17,709,617.96
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,394,732.87		7,266,682.66		11,552,358.10
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,105,495.52		6,255,483.00		6,157,259.86
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,500,228.39		13,522,165.66		17,709,617.96

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,105,495.52		6,255,483.00		6,157,259.86
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	65,150.34		65,000.00		66,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		6,170,645.86		6,320,483.00		6,223,259.86
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - 2014-15 Add additional 3.19 FTE for teaching positions for projected enrollment increase ; 2015-16 District will no longer receive Quality Education Investment Act (QEIA) funding, all restricted salaries will be moved to the General Fund and add additional 10.18 FTE for teaching position for projected enrollment increase.						

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)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,547,404.34	2.00%	1,578,352.43	2.00%	1,609,919.48
2. Federal Revenues	8100-8299	7,439,345.78	0.01%	7,440,000.00	0.00%	7,440,000.00
3. Other State Revenues	8300-8599	3,895,252.89	-76.51%	914,875.95	-32.12%	621,000.00
4. Other Local Revenues	8600-8799	5,931,040.67	0.00%	5,931,000.00	-84.83%	900,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	12,081,508.43	-7.61%	11,162,489.80	29.61%	14,467,738.44
6. Total (Sum lines A1 thru A5c)		30,894,552.11	-12.52%	27,026,718.18	-7.36%	25,038,657.92
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,706,318.48		8,880,444.85
b. Step & Column Adjustment				174,126.37		173,440.35
c. Cost-of-Living Adjustment						
d. Other Adjustments						(208,428.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,706,318.48	2.00%	8,880,444.85	-0.39%	8,845,457.20
2. Classified Salaries						
a. Base Salaries				4,516,491.73		4,606,821.56
b. Step & Column Adjustment				90,329.83		92,136.43
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,516,491.73	2.00%	4,606,821.56	2.00%	4,698,957.99
3. Employee Benefits	3000-3999	4,215,241.70	2.00%	4,299,546.53	0.34%	4,314,242.73
4. Books and Supplies	4000-4999	2,840,746.67	0.01%	2,841,000.00	0.04%	2,842,000.00
5. Services and Other Operating Expenditures	5000-5999	2,774,394.62	0.92%	2,800,000.00	0.89%	2,825,000.00
6. Capital Outlay	6000-6999	5,152,973.19	0.91%	5,200,000.00	-96.15%	200,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	589,665.55	1.92%	601,000.00	2.00%	613,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	685,432.07	1.40%	695,000.00	0.72%	700,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		29,481,264.01	1.50%	29,923,812.94	-16.33%	25,038,657.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		1,413,288.10		(2,897,094.76)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,483,806.66		2,897,094.76		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,897,094.76		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,897,094.76				
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		2,897,094.76		0.00		0.00
(Line D3f must agree with line D2)						

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)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
District will no longer be funded for Quality Investment Education Act (QEIA), all salaries will be moved to the General Fund						

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	14,456,735.52	16,249,187.87	11,806,957.67	14,833,781.56	13,029,481.55	9,415,367.83	14,951,903.59	11,465,500.04
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	15,490,390.00	8,225,684.00	9,547,399.00	(11,144,631.29)	6,099,052.86	9,547,399.11	6,099,052.86	6,770,840.09
Property Taxes	0.00	30,741.93	33,209.21	7,160.68	0.00	4,715,805.18	204,599.00	36,255.00
Miscellaneous Funds	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Federal Revenue	71,873.03	130,125.89	659,793.93	(1,779,479.73)	36,374.85	900,000.00	1,300,000.00	180,000.00
Other State Revenue	2,544,709.64	133,427.00	1,526,200.00	(2,696,319.07)	2,213,842.00	0.00	600,000.00	0.00
Other Local Revenue	1,234,004.66	548,722.07	429,790.21	(713,244.06)	(12,901.55)	1,040,000.00	389,681.00	393,081.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	19,340,977.33	9,088,700.89	12,196,392.35	(16,326,513.47)	8,336,368.16	16,203,204.29	8,593,332.86	7,380,176.09
C. DISBURSEMENTS								
Certificated Salaries	591,421.88	4,715,016.23	4,665,117.94	4,700,154.92	4,968,429.29	4,968,429.29	4,968,429.29	4,968,429.29
Classified Salaries	660,572.97	1,395,402.98	1,370,887.86	1,440,416.11	1,553,002.72	1,553,002.72	1,553,002.72	1,553,002.72
Employee Benefits	514,012.16	2,288,902.60	2,037,078.22	2,054,298.31	2,167,757.52	2,167,757.52	2,167,757.52	2,167,757.52
Books and Supplies	56,468.32	444,294.77	751,103.99	585,381.49	650,000.00	450,000.00	400,000.00	700,000.00
Services	268,222.35	1,713,013.24	1,043,847.66	1,146,802.74	847,479.00	847,479.00	847,479.00	847,479.00
Capital Outlay	15,369.80	244,144.06	213,657.44	333,619.72	670,350.00	680,000.00	600,000.00	750,000.00
Other Outgo	1,314,362.51	0.00	(3,135.91)	0.00	0.00	0.00	1,543,067.88	0.00
Interfund Transfers Out	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	3,420,429.99	10,800,773.88	10,078,557.20	10,260,673.29	10,857,018.53	10,666,668.53	12,079,736.41	10,986,668.53
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury	51,651.50	0.00	6,892,779.17	(3,574.60)				(6,000,000.00)
Accounts Receivable	25,179,550.69	116,518.52	15,487.28	24,933,224.55				
Due From Other Funds	882,371.20	33,183.92	(16,084.57)	366,139.30				
Stores	0.00	0.00	0.00	0.00				
Prepaid Expenditures	0.00	0.00	0.00	0.00				
Other Current Assets	0.00	0.00	0.00	0.00				
SUBTOTAL ASSETS	26,093,573.39	147,504.26	6,892,781.88	25,295,789.25	0.00	0.00	0.00	(6,000,000.00)
Liabilities								
Accounts Payable	8,372,361.81	(359,926.72)	95,752.24	(386,273.68)	1,093,463.35			
Due To Other Funds	202,875.12	74,515.33	(2,096.25)	67,396.74				
Current Loans	9,925,000.00	0.00	9,925,000.00	0.00				(6,000,000.00)
Deferred Revenues	106,160.69	0.00	0.00	0.00				
SUBTOTAL LIABILITIES	18,606,397.62	(285,411.39)	10,018,655.99	(3,18,876.94)	1,093,463.35	0.00	0.00	(6,000,000.00)
Nonoperating								
Suspense Clearing	(8,682.89)	(3,143,072.86)	4,035,462.85	(831,779.44)				
TOTAL BALANCE SHEET TRANSACTIONS	7,487,175.77	(14,128,094.99)	908,988.74	24,782,886.75	(1,093,463.35)	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	1,792,452.35	(4,442,230.20)	3,026,823.99	(1,804,300.01)	(3,614,113.72)	5,536,535.76	(3,486,403.55)	(3,606,492.44)
F. ENDING CASH (A + E)	16,249,187.87	11,806,957.67	14,833,781.56	13,029,481.55	9,415,367.83	14,951,903.59	11,465,500.04	7,859,007.60
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

ACTUALS THROUGH THE MONTH OF		Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
(Enter Month Name):		October								
A. BEGINNING CASH			7,859,007.60	7,751,106.41	6,852,259.67	470,622.35				
B. RECEIPTS										
LCFF/Revenue Limit Sources										
	Principal Apportionment	8010-8019	10,219,186.34	4,213,493.79	211,250.21	3,739,271.07	16,459,741.96		85,478,130.00	85,478,130.00
	Property Taxes	8020-8079	0.00	4,714,747.00	409,200.00	482,466.00			10,634,184.00	10,634,184.00
	Miscellaneous Funds	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
	Federal Revenue	8100-8299	250,000.00	100,000.00	2,300,000.00	1,000,000.00	2,448,639.81		7,597,327.78	7,597,327.78
	Other State Revenue	8300-8599	0.00	600,000.00	0.00	0.00	1,528,005.72		6,449,865.29	6,449,865.29
	Other Local Revenue	8600-8799	389,581.00	389,581.00	389,581.00	372,206.25	1,553,732.59		6,403,815.17	6,403,815.17
	Interfund Transfers In	8910-8929	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
TOTAL RECEIPTS			10,858,767.34	10,017,821.79	3,310,031.21	5,593,943.32	21,990,120.08	0.00	116,563,322.24	116,563,322.24
C. DISBURSEMENTS										
	Certificated Salaries	1000-1999	4,968,429.29	4,968,429.29	4,968,429.29	4,968,429.30			54,419,145.30	54,419,145.30
	Classified Salaries	2000-2999	1,553,002.72	1,553,002.72	1,553,002.72	1,553,002.58			17,291,301.54	17,291,301.54
	Employee Benefits	3000-3999	2,167,757.52	2,167,757.52	2,167,757.52	2,167,757.55			24,236,351.48	24,236,351.48
	Books and Supplies	4000-4999	750,000.00	700,000.00	475,000.00	342,424.74			6,304,673.31	6,304,673.31
	Services	5000-5999	847,479.00	847,479.00	847,479.00	730,381.60			10,834,620.59	10,834,620.59
	Capital Outlay	6000-6599	680,000.00	680,000.00	680,000.00	622,382.66			6,169,523.68	6,169,523.68
	Other Outgo	7000-7499							2,854,294.48	2,854,294.48
	Interfund Transfers Out	7600-7629							0.00	0.00
	All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS			10,966,668.53	10,916,668.53	10,691,668.53	10,384,378.43	0.00	0.00	122,109,910.38	122,109,910.38
D. BALANCE SHEET TRANSACTIONS										
Assets										
	Cash Not In Treasury	9111-9199							(56,148.16)	
	Accounts Receivable	9200-9299			1,000,000.00	9,900,000.00			25,179,550.69	
	Due From Other Funds	9310							383,165.15	
	Stores	9320							0.00	
	Prepaid Expenditures	9330							0.00	
	Other Current Assets	9340							0.00	
SUBTOTAL ASSETS			0.00	0.00	1,000,000.00	9,900,000.00	0.00	0.00	25,506,567.68	
Liabilities										
	Accounts Payable	9500-9599							7,627,358.89	
	Due To Other Funds	9610							139,815.82	
	Current Loans	9640				4,900,000.00			3,925,000.00	
	Deferred Revenues	9650							106,160.69	
SUBTOTAL LIABILITIES			0.00	0.00	0.00	4,900,000.00	0.00	0.00	11,798,335.40	
	Nonoperating	9910							51,927.66	
TOTAL BALANCE SHEET TRANSACTIONS			0.00	0.00	1,000,000.00	5,000,000.00	0.00	0.00	13,760,159.94	
E. NET INCREASE/DECREASE										
	(B - C + D)		(107,901.19)	(898,846.74)	(6,381,637.32)	209,564.89	21,990,120.08	0.00	8,213,571.80	(5,546,588.14)
F. ENDING CASH (A + E)			7,751,106.41	6,852,259.67	470,622.35					
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									22,670,307.32	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		680,187.24	8,796,054.48	2,984,396.91	3,071,384.91	3,790,722.40	1,754,567.40	8,535,555.40	6,239,859.80
B. RECEIPTS									
LCOFF/Revenue Limit Sources									
8010-8019	Principal Apportionment	20,470,211.96	4,010,470.00	10,685,988.00	(9,240,896.96)	7,218,845.00	10,685,988.00	7,218,845.00	
8020-8079	Property Taxes		15,000.00	30,000.00	15,000.00	0.00	5,000,000.00	200,000.00	
8080-8099	Miscellaneous Funds								
8100-8299	Federal Revenue	70,000.00	130,000.00	660,000.00	(1,500,000.00)	50,000.00	900,000.00	1,300,000.00	180,000.00
8300-8599	Other State Revenue	2,200,000.00	135,000.00	50,000.00	(1,200,000.00)	1,000,000.00		600,000.00	
8600-8799	Other Local Revenue	1,200,000.00	500,000.00	400,000.00	(500,000.00)		1,000,000.00	400,000.00	400,000.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources								
TOTAL RECEIPTS		23,940,211.96	4,790,470.00	11,825,988.00	(12,425,896.96)	8,268,845.00	17,585,988.00	9,718,845.00	7,798,845.00
C. DISBURSEMENTS									
Certificated Salaries		676,088.21	4,800,000.00	4,900,000.00	4,995,000.00	5,000,000.00	5,000,000.00	5,000,000.00	5,000,000.00
2000-2999	Classified Salaries	665,000.00	1,422,127.57	1,555,000.00	1,555,000.00	1,555,000.00	1,555,000.00	1,555,000.00	1,555,000.00
3000-3999	Employee Benefits	578,577.51	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00
4000-4999	Books and Supplies	80,000.00	250,000.00	600,000.00	800,000.00	800,000.00	800,000.00	844,205.17	600,000.00
5000-5999	Services	270,000.00	900,000.00	900,000.00	900,000.00	900,000.00	900,000.00	950,000.00	950,000.00
6000-6599	Capital Outlay	2,500,000.00		1,500,000.00	1,500,000.00	200,000.00	350,000.00	150,000.00	36,981.50
7000-7499	Other Outgo	1,316,679.00			274,765.55			1,315,335.43	
7600-7629	Interfund Transfers Out								
7630-7699	All Other Financing Uses								
TOTAL DISBURSEMENTS		6,036,344.72	9,572,127.57	11,655,000.00	12,224,765.55	10,655,000.00	10,805,000.00	12,014,540.60	10,341,881.50
D. BALANCE SHEET TRANSACTIONS									
Assets									
9111-9199	Cash Not In Treasury	(4,496.66)							
9200-9299	Accounts Receivable	25,180,000.00	120,000.00	16,000.00	25,000,000.00				
9310	Due From Other Funds								
9320	Stores								
9330	Prepaid Expenditures								
9340	Other Current Assets								
SUBTOTAL ASSETS		25,175,503.34	120,000.00	16,000.00	25,000,000.00	0.00	0.00	0.00	0.00
Liabilities									
9500-9599	Accounts Payable	6,000,000.00	(350,000.00)	100,000.00	(370,000.00)	(950,000.00)			
9610	Due To Other Funds	0.00							
9640	Current Loans	6,000,000.00	1,500,000.00						
9650	Deferred Revenues	108,000.00							
SUBTOTAL LIABILITIES		12,108,000.00	1,150,000.00	100,000.00	(370,000.00)	(350,000.00)	0.00	0.00	0.00
Nonoperating									
9910	Suspense Clearing								
TOTAL BALANCE SHEET		13,067,503.34	(9,738,000.00)	(84,000.00)	25,370,000.00	350,000.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE									
TRANSACTIONS									
(B - C + D)		8,115,867.24	(5,811,657.57)	86,988.00	719,337.49	(2,036,155.00)	6,780,988.00	(2,295,695.60)	(2,543,036.50)
F. ENDING CASH (A + E)		8,796,054.48	2,984,396.91	3,071,384.91	3,790,722.40	1,754,567.40	8,535,555.40	6,239,859.80	3,696,823.30
G. ENDING CASH, PLUS CASH									
ACCRUALS AND ADJUSTMENTS									

Object	ACTUALS THROUGH THE MONTH OF					June	Accruals	Adjustments	TOTAL	BUDGET
	(Enter Month Name)									
A. BEGINNING CASH										
October	3,696,823.30	4,827,811.30	4,615,098.30	235,386.30						
B. RECEIPTS										
LCFF/Revenue Limit Sources										
8010-8019 Principal Apportionment					3,811,482.00	16,594,623.00			94,077,964.00	94,077,964.00
8020-8079 Property Taxes	10,685,988.00	4,492,287.00	225,288.00	200,000.00	174,184.00				10,634,184.00	10,634,184.00
Miscellaneous Funds										
8100-8299 Federal Revenue	250,000.00	100,000.00	2,300,000.00	1,000,000.00		2,300,000.00			0.00	0.00
8300-8599 Other State Revenue	400,000.00	400,000.00	400,000.00	828,774.50		1,400,000.00			4,185,000.00	7,598,000.00
8600-8799 Other Local Revenue						1,200,000.00			6,628,774.50	3,520,579.95
8910-8929 Interfund Transfers In									0.00	6,403,774.50
8930-8979 All Other Financing Sources									0.00	
TOTAL RECEIPTS										
	11,335,988.00	9,992,287.00	3,125,288.00	5,814,440.50		21,494,623.00	0.00		123,265,922.50	122,234,502.45
C. DISBURSEMENTS										
1000-1999 Certificated Salaries	5,000,000.00	5,000,000.00	5,000,000.00	5,305,000.00					55,676,088.21	55,676,088.21
2000-2999 Classified Salaries	1,555,000.00	1,555,000.00	1,555,000.00	1,555,000.00					17,637,127.57	17,637,127.57
3000-3999 Employee Benefits	2,200,000.00	2,200,000.00	2,200,000.00	2,200,000.00					24,778,577.51	24,778,577.51
4000-4999 Books and Supplies	500,000.00	500,000.00	300,000.00	300,000.00					6,374,205.17	6,374,205.17
5000-5999 Services	950,000.00	950,000.00	950,000.00	980,000.00					10,500,000.00	11,500,000.00
6000-6599 Capital Outlay									6,236,881.50	6,236,881.50
7000-7499 Other Outgo									2,906,779.98	2,906,779.98
7600-7629 Interfund Transfers Out									0.00	0.00
7630-7699 All Other Financing Uses									0.00	0.00
TOTAL DISBURSEMENTS										
	10,205,000.00	10,205,000.00	10,005,000.00	10,340,000.00		0.00	0.00		124,109,659.94	125,109,659.94
D. BALANCE SHEET TRANSACTIONS										
Assets										
9111-9199 Cash Not In Treasury									0.00	
9200-9299 Accounts Receivable									25,256,000.00	
9310 Due From Other Funds									0.00	
9320 Stores									0.00	
9330 Prepaid Expenditures									0.00	
9340 Other Current Assets									0.00	
SUBTOTAL ASSETS										
	0.00	0.00	0.00	0.00		0.00	0.00		25,256,000.00	
Liabilities										
9500-9599 Accounts Payable									4,280,000.00	
9610 Due To Other Funds									0.00	
9640 Current Loans									0.00	
9650 Deferred Revenues			(2,500,000.00)	(4,500,000.00)					(1,000,000.00)	
SUBTOTAL LIABILITIES										
	0.00	0.00	(2,500,000.00)	(4,500,000.00)		0.00	0.00		108,000.00	
Nonoperating										
9910 Suspense Clearing									3,388,000.00	
TOTAL BALANCE SHEET TRANSACTIONS										
	0.00	0.00	2,500,000.00	4,500,000.00		0.00	0.00		21,868,000.00	
E. NET INCREASE/DECREASE										
	1,130,988.00	(212,713.00)	(4,379,712.00)	(25,559.50)		21,494,623.00	0.00		21,024,262.56	(2,875,157.49)
F. ENDING CASH (A + E)										
	4,827,811.30	4,615,098.30	235,386.30	209,826.80						
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										
									21,704,449.80	

Fund 11 – Adult Education Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,308.00	232,308.00	(109,494.78)	367,243.00	134,935.00	58.1%
3) Other State Revenue		8300-8599	94,585.00	94,585.00	0.00	0.00	(94,585.00)	-100.0%
4) Other Local Revenue		8600-8799	174,095.87	174,095.87	28,911.60	130,235.00	(43,860.87)	-25.2%
5) TOTAL, REVENUES			500,988.87	500,988.87	(80,583.18)	497,478.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	202,249.10	202,249.10	35,173.94	236,067.00	(33,817.90)	-16.7%
2) Classified Salaries		2000-2999	99,765.85	99,765.85	26,455.38	99,763.00	2.85	0.0%
3) Employee Benefits		3000-3999	85,299.25	85,299.25	14,123.15	75,819.20	9,480.05	11.1%
4) Books and Supplies		4000-4999	118,153.62	118,153.62	27,922.21	231,905.13	(113,751.51)	-96.3%
5) Services and Other Operating Expenditures		5000-5999	13,260.00	13,260.00	14,026.24	154,679.00	(141,419.00)	-1066.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,257.90	2,257.90	66.00	4,645.66	(2,387.76)	-105.8%
9) TOTAL, EXPENDITURES			520,985.72	520,985.72	116,766.92	802,878.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,996.85)	(19,996.85)	(197,350.10)	(305,400.99)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,996.85)	(19,996.85)	(197,350.10)	(305,400.99)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,795.98	20,795.98		312,710.29	291,914.31	1403.7%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			20,795.98	20,795.98		312,710.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,795.98	20,795.98		312,710.29		
2) Ending Balance, June 30 (E + F1e)			799.13	799.13		7,309.30		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		7,309.30		
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	799.13	799.13		0.00		
For Adult Education Program	0000	9780	799.13					
For Adult Education Program	0000	9780		799.13				
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	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			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	47,418.00	47,418.00	(20,422.79)	97,559.00	50,143.00	105.8%
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	184,892.00	184,892.00	(89,071.99)	269,684.00	84,792.00	45.9%
TOTAL, FEDERAL REVENUE			232,308.00	232,308.00	(109,494.78)	367,243.00	134,935.00	58.1%
OTHER STATE REVENUE								
Other State Apportionments								
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%
All Other State Revenue		8590	94,585.00	94,585.00	0.00	0.00	(94,585.00)	-100.0%
TOTAL, OTHER STATE REVENUE			94,585.00	94,585.00	0.00	0.00	(94,585.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.87	300.87	80.90	300.00	(0.87)	-3.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	173,795.00	173,795.00	28,830.70	129,935.00	(43,860.00)	-25.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,095.87	174,095.87	28,911.60	130,235.00	(43,860.87)	-25.2%
TOTAL, REVENUES			500,988.87	500,988.87	(80,583.18)	497,478.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	188,213.10	188,213.10	29,389.90	211,530.00	(23,316.90)	-12.4%
Certificated Pupil Support Salaries		1200	3,730.00	3,730.00	1,243.40	3,730.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,306.00	10,306.00	4,540.64	20,807.00	(10,501.00)	-101.9%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			202,249.10	202,249.10	35,173.94	236,067.00	(33,817.90)	-16.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	36,515.42	36,515.42	9,945.09	36,500.00	15.42	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,250.43	63,250.43	15,510.29	63,263.00	(12.57)	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			99,765.85	99,765.85	25,455.38	99,763.00	2.85	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,025.00	17,025.00	2,615.23	18,899.00	(1,874.00)	-11.0%
PERS		3201-3202	8,077.00	8,077.00	2,103.03	8,149.00	(72.00)	-0.9%
OASDI/Medicare/Alternative		3301-3302	10,066.01	10,066.01	2,281.33	11,055.50	(989.49)	-9.8%
Health and Welfare Benefits		3401-3402	40,835.00	40,835.00	5,765.49	29,870.00	10,965.00	26.9%
Unemployment Insurance		3501-3502	2,444.81	2,444.81	30.30	343.70	2,101.11	85.9%
Workers' Compensation		3601-3602	5,868.43	5,868.43	1,327.77	7,502.00	(1,633.57)	-27.8%
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	983.00	983.00	0.00	0.00	983.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			85,299.25	85,299.25	14,123.15	75,819.20	9,480.05	11.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,167.42	7,167.42	8,318.20	60,000.00	(52,832.58)	-737.1%
Materials and Supplies		4300	66,240.47	66,240.47	10,790.82	112,978.43	(46,737.96)	-70.6%
Noncapitalized Equipment		4400	44,745.73	44,745.73	8,813.19	58,926.70	(14,180.97)	-31.7%
TOTAL, BOOKS AND SUPPLIES			118,163.62	118,163.62	27,922.21	231,905.13	(113,751.51)	-96.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	5,000.00	(5,000.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		6400-6450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,060.00	3,060.00	712.24	10,000.00	(6,940.00)	-226.8%
Professional/Consulting Services and Operating Expenditures		5800	10,200.00	10,200.00	13,314.00	138,337.65	(128,137.65)	-1256.3%
Communications		5900	0.00	0.00	0.00	1,341.35	(1,341.35)	New
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,260.00	13,260.00	14,026.24	154,679.00	(141,419.00)	-1066.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,257.90	2,257.90	66.00	4,645.66	(2,387.76)	-105.8%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,257.90	2,257.90	66.00	4,645.66	(2,387.76)	-105.8%
TOTAL, EXPENDITURES			520,985.72	520,985.72	116,766.92	802,878.99		

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

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
9010	Other Restricted Local	7,309.30
Total, Restricted Balance		<u>7,309.30</u>

Fund 12 – Child Development Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	352,241.00	352,241.00	117,296.02	438,178.55	85,937.55	24.4%
4) Other Local Revenue		8600-8799	500.00	500.00	7,696.63	9,763.45	9,263.45	1852.7%
5) TOTAL, REVENUES			352,741.00	352,741.00	124,992.65	447,942.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,117.00	53,117.00	17,705.80	53,117.00	0.00	0.0%
2) Classified Salaries		2000-2999	166,928.02	166,928.02	49,696.73	223,135.02	(36,207.00)	-19.4%
3) Employee Benefits		3000-3999	76,977.12	76,977.12	20,988.93	89,380.30	(12,403.18)	-16.1%
4) Books and Supplies		4000-4999	8,719.01	8,719.01	442.64	50,369.37	(41,650.36)	-477.7%
5) Services and Other Operating Expenditures		5000-5999	7,252.70	7,252.70	2,503.49	9,803.90	(2,551.20)	-35.2%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,247.15	19,247.15	3,109.91	21,886.41	(2,639.26)	-13.7%
9) TOTAL, EXPENDITURES			352,241.00	352,241.00	94,447.50	447,692.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	30,545.15	250.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	30,545.15	250.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,242.00	29,242.00		26,516.96	(2,725.04)	-9.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			29,242.00	29,242.00		26,516.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,242.00	29,242.00		26,516.96		
2) Ending Balance, June 30 (E + F1e)			29,742.00	29,742.00		26,766.96		
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	22,279.71	22,279.71		19,142.27		
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	7,462.29	7,462.29		7,624.69		
For Child Development Program	0000	9780	7,462.29					
For Child Development Program	0000	9780		7,462.29				
For Child Development Program	0000	9780				7,624.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	352,241.00	352,241.00	117,296.02	438,178.55	85,937.55	24.4%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			352,241.00	352,241.00	117,296.02	438,178.55	85,937.55	24.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	52.63	250.00	(250.00)	-50.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	7,644.00	9,513.45	9,513.45	New
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	7,696.63	9,763.45	9,263.45	1852.7%
TOTAL, REVENUES			352,741.00	352,741.00	124,992.65	447,942.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	53,117.00	53,117.00	17,705.80	53,117.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			53,117.00	53,117.00	17,705.80	53,117.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	100,717.03	100,717.03	26,346.66	124,551.03	(23,834.00)	-23.7%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8.99	8.99	0.00	8.99	0.00	0.0%
Other Classified Salaries		2900	86,202.00	86,202.00	23,349.87	98,576.00	(12,373.00)	-14.4%
TOTAL, CLASSIFIED SALARIES			186,928.02	186,928.02	49,696.73	223,135.02	(36,207.00)	-19.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,382.00	4,382.00	1,476.40	5,351.00	(969.00)	-22.1%
PERS		3201-3202	11,087.03	11,087.03	3,135.97	15,509.35	(4,422.32)	-39.9%
OASDI/Medicare/Alternative		3301-3302	13,383.89	13,383.89	3,372.34	16,607.99	(3,224.00)	-24.1%
Health and Welfare Benefits		3401-3402	41,492.00	41,492.00	11,494.45	45,681.00	(4,089.00)	-9.9%
Unemployment Insurance		3501-3502	327.46	327.46	33.68	345.46	(18.00)	-5.5%
Workers' Compensation		3601-3602	4,613.50	4,613.50	1,476.09	5,985.50	(1,372.00)	-29.7%
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	1,691.14	1,691.14	0.00	0.00	1,691.14	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			76,977.12	76,977.12	20,988.93	89,380.30	(12,403.18)	-16.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,020.92	8,020.92	442.64	38,671.28	(30,650.36)	-382.1%
Noncapitalized Equipment		4400	698.09	698.09	0.00	11,698.09	(11,000.00)	-1575.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,719.01	8,719.01	442.64	50,369.37	(41,650.36)	-477.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	192.78	192.78	417.00	1,192.78	(1,000.00)	-518.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5400	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	963.90	963.90	252.32	963.90	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,476.21	5,476.21	1,546.35	6,476.21	(1,000.00)	-18.3%
Professional/Consulting Services and Operating Expenditures		5800	448.80	448.80	220.00	1,000.00	(551.20)	-122.8%
Communications		5900	171.01	171.01	67.82	171.01	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,252.70	7,252.70	2,503.49	9,803.90	(2,651.20)	-35.2%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	19,247.15	19,247.15	3,109.91	21,886.41	(2,639.26)	-13.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,247.15	19,247.15	3,109.91	21,886.41	(2,639.26)	-13.7%
TOTAL, EXPENDITURES			352,241.00	352,241.00	94,447.50	447,692.00		

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

Resource	Description	2013/14 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	19,142.27
Total, Restricted Balance		<u>19,142.27</u>

Fund 13 – Cafeteria Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,400,000.00	5,400,000.00	433,785.62	5,400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	475,000.00	475,000.00	34,712.31	475,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	985,000.00	985,000.00	418,926.23	985,000.00	0.00	0.0%
5) TOTAL, REVENUES			6,860,000.00	6,860,000.00	887,424.16	6,860,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,979,444.38	1,979,444.38	539,207.93	2,130,583.90	(151,139.52)	-7.6%
3) Employee Benefits		3000-3999	849,445.75	849,445.75	218,468.50	839,056.83	11,388.92	1.3%
4) Books and Supplies		4000-4999	3,863,000.00	3,863,000.00	1,078,546.14	3,833,000.00	30,000.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	263,302.40	263,302.40	120,241.33	281,861.24	(18,558.84)	-7.0%
6) Capital Outlay		6000-6999	0.00	0.00	5,000.00	67,500.00	(67,500.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	308,280.00	308,280.00	0.00	308,280.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,263,472.53	7,263,472.53	1,961,463.80	7,459,281.97		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(403,472.53)	(403,472.53)	(1,074,039.74)	(599,281.97)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,472.53)	(403,472.53)	(1,074,039.74)	(599,281.97)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,648,816.84	1,648,816.84		2,630,231.21	981,414.37	59.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,648,816.84	1,648,816.84		2,630,231.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,648,816.84	1,648,816.84		2,630,231.21		
2) Ending Balance, June 30 (E + F1e)			1,245,344.31	1,245,344.31		2,030,949.24		
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			1,187,820.64	1,187,820.64		1,965,933.57		
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	57,523.67	57,523.67		65,015.67		
For Cafeteria Program	0000	9780	57,523.67					
For Cafeteria Program	0000	9780		57,523.67				
For Cafeteria Program	0000	9780				65,015.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	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, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,400,000.00	5,400,000.00	433,785.62	5,400,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,400,000.00	5,400,000.00	433,785.62	5,400,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	475,000.00	475,000.00	34,712.31	475,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			475,000.00	475,000.00	34,712.31	475,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	935,000.00	935,000.00	419,161.21	935,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	1,796.92	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	40,000.00	(2,031.90)	40,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			985,000.00	985,000.00	418,926.23	985,000.00	0.00	0.0%
TOTAL, REVENUES			6,860,000.00	6,860,000.00	887,424.16	6,860,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,615,614.01	1,615,614.01	428,126.36	1,727,677.53	(112,063.52)	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	236,614.37	236,614.37	77,613.97	269,745.37	(33,131.00)	-14.0%
Clerical, Technical and Office Salaries		2400	92,216.00	92,216.00	30,705.60	98,161.00	(5,945.00)	-6.4%
Other Classified Salaries		2900	35,000.00	35,000.00	2,762.00	35,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,979,444.38	1,979,444.38	539,207.93	2,130,583.90	(151,139.52)	-7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	6,694.00	(6,694.00)	New
PERS		3201-3202	214,626.81	214,626.81	59,226.10	229,648.81	(15,022.00)	-7.0%
OASDI/Medicare/Alternative		3301-3302	156,643.14	156,643.14	38,604.97	170,512.83	(13,869.69)	-8.9%
Health and Welfare Benefits		3401-3402	427,146.00	427,146.00	100,368.47	372,481.00	54,665.00	12.8%
Unemployment Insurance		3501-3502	4,183.15	4,183.15	267.08	4,256.15	(73.00)	-1.7%
Workers' Compensation		3601-3602	38,346.65	38,346.65	11,769.40	45,964.04	(7,817.39)	-19.9%
OPEB, Allocated		3701-3702	8,500.00	8,500.00	8,222.48	8,500.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			849,445.75	849,445.75	218,468.50	838,056.83	11,388.92	1.3%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	333,000.00	333,000.00	88,626.91	303,000.00	30,000.00	9.0%
Noncapitalized Equipment		4400	30,000.00	30,000.00	19,035.47	30,000.00	0.00	0.0%
Food		4700	3,500,000.00	3,500,000.00	970,883.76	3,500,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,863,000.00	3,863,000.00	1,078,546.14	3,833,000.00	30,000.00	0.8%

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 Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	1,828.61	10,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,160.08	156,160.08	57,181.59	156,160.08	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(34,182.68)	(34,182.68)	(5,452.01)	(45,660.18)	11,477.50	-33.6%
Professional/Consulting Services and Operating Expenditures		5800	125,970.00	125,970.00	63,343.16	156,006.34	(30,036.34)	-23.8%
Communications		5900	5,355.00	5,355.00	3,339.98	5,355.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			263,302.40	263,302.40	120,241.33	281,861.24	(18,558.84)	-7.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	5,000.00	67,500.00	(67,500.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	5,000.00	67,500.00	(67,500.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	308,280.00	308,280.00	0.00	308,280.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			308,280.00	308,280.00	0.00	308,280.00	0.00	0.0%
TOTAL, EXPENDITURES			7,263,472.53	7,263,472.53	1,961,463.90	7,459,281.97		

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

Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,965,933.57
Total, Restricted Balance		<u>1,965,933.57</u>

**Fund 14 – Deferred Maintenance
Fund**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75.00	75.00	2.83	75.00	0.00	0.0%
5) TOTAL, REVENUES			75.00	75.00	2.83	75.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			75.00	75.00	2.83	75.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75.00	75.00	2.83	75.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,199.39	4,199.39		4,212.24	12.85	0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,199.39	4,199.39		4,212.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,199.39	4,199.39		4,212.24		
2) Ending Balance, June 30 (E + F1e)			4,274.39	4,274.39		4,287.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,274.39	4,274.39		4,287.24		
For Deferred Maintenance Projects	0000	9780	4,274.39					
For Deferred Maintenance Projects	0000	9780		4,274.39				
For Deferred Maintenance Projects	0000	9780				4,287.24		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75.00	75.00	2.83	75.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75.00	75.00	2.83	75.00	0.00	0.0%
TOTAL, REVENUES			75.00	75.00	2.83	75.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

**Fund 17 – Special Reserve Fund
For Other Than Capital Outlay
Projects**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750.00	750.00	43.28	750.00	0.00	0.0%
5) TOTAL, REVENUES			750.00	750.00	43.28	750.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			750.00	750.00	43.28	750.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			750.00	750.00	43.26	750.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,204.06	64,204.06		64,400.34	196.28	0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,204.06	64,204.06		64,400.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,204.06	64,204.06		64,400.34		
2) Ending Balance, June 30 (E + F1e)			64,954.06	64,954.06		65,150.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	64,954.06	0.00		0.00		
For Capital Projects	0000	9780	64,954.06					
	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	64,954.06		65,150.34		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	750.00	750.00	43.26	750.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750.00	750.00	43.26	750.00	0.00	0.0%
TOTAL, REVENUES			750.00	750.00	43.26	750.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Fund 21 – Building Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	22,200.00	7,116.88	9,082.21	(13,117.79)	-59.1%
5) TOTAL, REVENUES			22,200.00	22,200.00	7,116.88	9,082.21		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	79,713.05	79,713.05	(59,736.95)	22,663.05	57,050.00	71.6%
6) Capital Outlay		6000-6999	200,287.58	200,287.58	445,294.52	794,330.68	(594,043.10)	-296.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			280,000.63	280,000.63	385,557.57	816,993.73		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(257,800.63)	(257,800.63)	(378,440.69)	(607,911.52)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(257,800.63)	(257,800.63)	(378,440.69)	(807,911.52)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,255,695.73	1,255,695.73		1,327,968.80	72,273.07	5.8%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,255,695.73	1,255,695.73		1,327,968.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,255,695.73	1,255,695.73		1,327,968.80		
2) Ending Balance, June 30 (E + F1e)			997,895.10	997,895.10		520,057.28		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	997,895.10	997,895.10		520,057.28		
For Building Projects	0000	9780	997,895.10					
For Building Projects	0000	9780		997,895.10				
For Building Projects	0000	9780				520,057.28		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
Penalties and Interest from Delinquent Non-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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	22,200.00	22,200.00	654.75	2,780.00	(19,420.00)	-87.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	6,462.13	6,302.21	6,302.21	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,200.00	22,200.00	7,116.88	9,082.21	(13,117.79)	-59.1%
TOTAL, REVENUES			22,200.00	22,200.00	7,116.88	9,082.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,463.05	5,463.05	5,463.05	5,463.05	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	74,250.00	74,250.00	(65,200.00)	17,200.00	57,050.00	76.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,713.05	79,713.05	(69,736.95)	22,663.05	57,050.00	71.6%

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 Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,028.03	10,028.03	212,431.42	268,618.54	(258,490.51)	-2577.7%
Buildings and Improvements of Buildings		6200	190,259.55	190,259.55	232,863.10	525,812.14	(335,552.59)	-176.4%
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			200,287.58	200,287.58	445,294.52	784,330.68	(594,043.10)	-296.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			280,000.63	280,000.63	385,557.57	816,993.73		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

Fund 25 – Capital Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	568,000.00	568,000.00	701,736.75	858,000.00	290,000.00	51.1%
5) TOTAL, REVENUES			568,000.00	568,000.00	701,736.75	858,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	108,055.00	108,055.00	36,377.04	109,131.00	(1,076.00)	-1.0%
3) Employee Benefits		3000-3999	42,001.00	42,001.00	13,288.76	40,213.00	1,788.00	4.3%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	22,611.91	(22,611.91)	New
5) Services and Other Operating Expenditures		5000-5999	5,783,295.98	5,783,295.98	19,533.41	5,843,268.24	(59,972.26)	-1.0%
6) Capital Outlay		6000-6999	154,777.57	154,777.57	1,899.25	357,361.15	(202,583.58)	-130.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,088,129.55	6,088,129.55	71,098.46	6,372,585.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,520,129.55)	(5,520,129.55)	630,638.29	(5,514,585.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,520,129.55)	(5,520,129.55)	630,638.29	(5,514,585.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,838,302.22	6,838,302.22		6,634,315.18	(203,987.04)	-3.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,838,302.22	6,838,302.22		6,634,315.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,838,302.22	6,838,302.22		6,634,315.18		
2) Ending Balance, June 30 (E + F1e)			1,318,172.67	1,318,172.67		1,119,729.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	1,318,172.67	1,318,172.67		1,119,729.88		
For Capital Facilities Projects	0000	9780	1,318,172.67					
For Capital Facilities Projects	0000	9780		1,318,172.67				
For Capital Facilities Projects	0000	9780				1,119,729.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-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%
Interest		8660	8,000.00	8,000.00	1,563.05	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	560,000.00	560,000.00	700,076.62	850,000.00	290,000.00	51.8%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	97.08	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			568,000.00	568,000.00	701,736.75	858,000.00	290,000.00	51.1%
TOTAL, REVENUES			568,000.00	568,000.00	701,736.75	858,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,859.00	90,859.00	30,589.04	91,767.00	(908.00)	-1.0%
Clerical, Technical and Office Salaries		2400	17,196.00	17,196.00	5,788.00	17,364.00	(168.00)	-1.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			108,055.00	108,055.00	36,377.04	109,131.00	(1,076.00)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,460.00	12,460.00	4,162.32	12,487.00	(27.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	8,348.00	8,348.00	2,666.96	8,348.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,284.00	17,284.00	5,644.68	16,934.00	350.00	2.0%
Unemployment Insurance		3501-3502	54.00	54.00	18.16	54.00	0.00	0.0%
Workers' Compensation		3601-3602	2,106.00	2,106.00	796.64	2,390.00	(284.00)	-13.5%
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	1,749.00	1,749.00	0.00	0.00	1,749.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			42,001.00	42,001.00	13,288.76	40,213.00	1,788.00	4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	22,611.91	(22,611.91)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	22,611.91	(22,611.91)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,783,295.98	5,783,295.98	19,533.41	5,843,268.24	(59,972.26)	-1.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,783,295.98	5,783,295.98	19,533.41	5,843,268.24	(59,972.26)	-1.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	1,856.41	196,035.00	(196,035.00)	New
Buildings and Improvements of Buildings		6200	154,777.57	154,777.57	42.84	161,326.15	(6,548.58)	-4.2%
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			154,777.57	154,777.57	1,899.25	357,361.15	(202,583.58)	-130.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			6,088,129.55	6,088,129.55	71,098.46	6,372,685.30		

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

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

**Fund 35 – County Schools
Facilities Fund**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	35.57	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	35.57	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employees Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	35.57	500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8680-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	35.57	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	52,796.00	52,796.00		52,930.78	134.78	0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			52,796.00	52,796.00		52,930.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,796.00	52,796.00		52,930.78		
2) Ending Balance, June 30 (E + F1e)			53,296.00	53,296.00		53,430.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	53,296.00	53,296.00		53,430.78		
For Building Projects	0000	9780	53,296.00					
For Building Projects	0000	9780		53,296.00				
For Building Projects	0000	9780				53,430.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	35.57	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	35.57	500.00	0.00	0.0%
TOTAL REVENUES			500.00	500.00	35.57	500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14 Projected Year Totals
	Total, Restricted Balance	<u>0.00</u>

**Fund 51 – Bond Interest and
Redemption Fund**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	116,315.00	116,315.00	0.00	116,315.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,077,200.00	6,077,200.00	10,017.06	6,080,983.01	3,783.01	0.1%
5) TOTAL, REVENUES			6,193,515.00	6,193,515.00	10,017.06	6,197,298.01		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,480,389.25	6,480,389.25	2,878,610.00	6,480,409.25	(20.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,480,389.25	6,480,389.25	2,878,610.00	6,480,409.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(286,874.25)	(286,874.25)	(2,868,592.94)	(283,111.24)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(286,874.25)	(286,874.25)	(2,868,592.94)	(283,111.24)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,487,789.23	3,487,789.23		3,527,620.27	39,831.04	1.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,487,789.23	3,487,789.23		3,527,620.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,487,789.23	3,487,789.23		3,527,620.27		
2) Ending Balance, June 30 (E + F1e)			3,200,914.98	3,200,914.98		3,244,509.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
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	3,200,914.98	3,200,914.98		3,244,509.03		
For GO Bond Payments	0000	9780	3,200,914.98					
For GO Bond Payments	0000	9780		3,200,914.98				
For GO Bond Payments	0000	9780				3,244,509.03		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	116,000.00	116,000.00	0.00	116,000.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	315.00	315.00	0.00	315.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			116,315.00	116,315.00	0.00	116,315.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	5,933,000.00	5,933,000.00	0.00	5,933,000.00	0.00	0.0%
Unsecured Roll								
		8612	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Prior Years' Taxes								
		8613	1,300.00	1,300.00	7,139.19	4,930.84	3,630.84	279.3%
Supplemental Taxes								
		8614	16,200.00	16,200.00	1,866.08	16,332.17	132.17	0.8%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	16,700.00	16,700.00	1,011.79	16,720.00	20.00	0.1%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others								
		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,077,200.00	6,077,200.00	10,017.06	6,080,983.01	3,783.01	0.1%
TOTAL, REVENUES			6,193,515.00	6,193,515.00	10,017.06	6,197,298.01		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions								
		7433	1,722,425.80	1,722,425.80	1,119,440.25	1,722,425.80	0.00	0.0%
Bond Interest and Other Service Charges								
		7434	4,757,963.45	4,757,963.45	1,759,169.75	4,757,983.45	(20.00)	0.0%
Debt Service - Interest								
		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal								
		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			6,480,389.25	6,480,389.25	2,878,610.00	6,480,409.25	(20.00)	0.0%
TOTAL, EXPENDITURES			6,480,389.25	6,480,389.25	2,878,610.00	6,480,409.25		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restricted Balance	<u>0.00</u>

**Fund 63 – Other Enterprise Fund
Campus Connection**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	586,470.00	586,470.00	129,378.14	578,878.36	(7,591.64)	-1.3%
5) TOTAL, REVENUES			586,470.00	586,470.00	129,378.14	578,878.36		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	290,558.00	290,558.00	90,859.05	281,880.10	8,677.90	3.0%
3) Employee Benefits		3000-3999	139,161.98	139,161.98	45,477.83	133,129.57	6,032.41	4.3%
4) Books and Supplies		4000-4999	6,333.20	6,333.20	812.69	13,499.17	(7,165.97)	-113.1%
5) Services and Other Operating Expenses		5000-5999	36,699.80	36,699.80	4,782.53	32,993.05	3,706.75	10.1%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			472,752.98	472,752.98	141,942.10	461,501.89		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			113,717.02	113,717.02	(12,563.96)	117,376.47		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			113,717.02	113,717.02	(12,563.96)	117,376.47		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	161,916.97	161,916.97		223,234.31	61,317.34	37.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			161,916.97	161,916.97		223,234.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,916.97	161,916.97		223,234.31		
2) Ending Net Position, June 30 (E + F1e)			275,633.99	275,633.99		340,610.78		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		21,804.86		
c) Unrestricted Net Position		9790	275,633.99	275,633.99		318,805.92		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
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	500.00	500.00	172.78	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	35,970.00	35,970.00	8,451.50	28,378.36	(7,591.64)	-21.1%
Other Local Revenue								
All Other Local Revenue		8699	550,000.00	550,000.00	120,753.86	550,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			586,470.00	586,470.00	129,378.14	578,878.36	(7,591.64)	-1.3%
TOTAL, REVENUES			586,470.00	586,470.00	129,378.14	578,878.36		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,957.00	21,957.00	2,885.90	12,260.10	9,696.90	44.2%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	206,588.00	206,588.00	68,899.02	206,733.00	(145.00)	-0.1%
Clerical, Technical and Office Salaries		2400	2,961.00	2,961.00	0.00	0.00	2,961.00	100.0%
Other Classified Salaries		2900	59,052.00	59,052.00	19,074.13	62,887.00	(3,835.00)	-6.5%
TOTAL, CLASSIFIED SALARIES			290,558.00	290,558.00	90,859.05	281,880.10	8,677.90	3.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	19.60	108.09	(108.09)	New
PERS		3201-3202	28,914.00	28,914.00	9,528.03	29,439.10	(525.10)	-1.8%
OASDI/Medicare/Alternative		3301-3302	21,264.50	21,264.50	6,434.20	20,702.90	561.60	2.6%
Health and Welfare Benefits		3401-3402	78,765.00	78,765.00	27,460.77	76,555.00	2,210.00	2.8%
Unemployment Insurance		3501-3502	208.00	208.00	45.43	171.50	36.50	17.5%
Workers' Compensation		3601-3602	5,588.48	5,588.48	1,989.80	6,152.98	(564.50)	-10.1%
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	4,422.00	4,422.00	0.00	0.00	4,422.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			139,161.98	139,161.98	45,477.83	133,129.57	6,032.41	4.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,333.20	6,333.20	99.17	7,781.13	(1,447.93)	-22.9%
Noncapitalized Equipment		4400	0.00	0.00	713.52	5,718.04	(5,718.04)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,333.20	6,333.20	812.69	13,499.17	(7,165.97)	-113.1%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,428.00	1,428.00	469.98	1,275.00	153.00	10.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	30,437.00	30,437.00	3,524.15	27,638.05	2,798.95	9.2%
Professional/Consulting Services and Operating Expenditures		5800	2,488.80	2,488.80	570.75	2,040.00	448.80	18.0%
Communications		5900	2,346.00	2,346.00	227.65	2,040.00	306.00	13.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			36,699.80	36,699.80	4,792.53	32,993.05	3,706.75	10.1%

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 Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			472,752.98	472,752.98	141,942.10	461,501.89		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In								
		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out								
		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs								
		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues								
		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues								
		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
9010	Other Restricted Local	21,804.86
Total, Restricted Net Position		<u>21,804.86</u>

Fund 67 – Self Insurance Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,640,000.00	16,640,000.00	5,229,519.51	17,153,087.00	513,087.00	3.1%
5) TOTAL, REVENUES			16,640,000.00	16,640,000.00	5,229,519.51	17,153,087.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,592,258.40	16,592,258.40	6,562,010.27	16,592,258.40	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,592,258.40	16,592,258.40	6,562,010.27	16,592,258.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,741.60	47,741.60	(1,332,490.76)	560,828.60		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			47,741.60	47,741.60	(1,332,490.76)	560,828.60		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,103,257.62	1,103,257.62		0.00	(1,103,257.62)	-100.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,103,257.62	1,103,257.62		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,103,257.62	1,103,257.62		0.00		
2) Ending Net Position, June 30 (E + F1e)			1,150,999.22	1,150,999.22		560,828.60		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position			1,150,999.22	1,150,999.22		560,828.60		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	449.83	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	16,635,000.00	16,635,000.00	4,515,964.57	15,948,087.00	(686,913.00)	-4.1%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	713,105.11	1,200,000.00	1,200,000.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,640,000.00	16,640,000.00	5,229,519.51	17,153,087.00	513,087.00	3.1%
TOTAL, REVENUES			16,640,000.00	16,640,000.00	5,229,519.51	17,153,087.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10.20	10.20	0.00	10.20	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,592,248.20	16,592,248.20	6,562,010.27	16,592,248.20	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,592,258.40	16,592,258.40	6,562,010.27	16,592,258.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			16,592,258.40	16,592,258.40	6,562,010.27	16,692,258.40		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, Restrict	<u>0.00</u>

Miscellaneous Forms

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)
ELEMENTARY						
1. General Education	10,411.49	10,411.49	10,307.45	10,307.45	(104.04)	-1%
2. Special Education	138.83	138.83	138.83	138.83	0.00	0%
HIGH SCHOOL						
3. General Education	4,006.95	4,006.95	4,110.99	4,110.99	104.04	3%
4. Special Education	99.01	99.01	99.01	99.01	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	2.14	2.14	2.14	2.14	0.00	0%
6. Special Education	90.60	90.60	90.60	90.60	0.00	0%
7. TOTAL, K-12 ADA	14,749.02	14,749.02	14,749.02	14,749.02	0.00	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)*						
CLASSES FOR ADULTS						
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)	14,749.02	14,749.02	14,749.02	14,749.02	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
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)
COMMUNITY DAY SCHOOLS - Additional Funds						
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)*						
CHARTER SCHOOLS						
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	0.00	0.00	0.00	0.00	0.00	0%
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)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
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.

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	122,109,910.38
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	8,092,670.70
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	265,019.23
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,169,523.68
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	2,885,587.55
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	429,131.32
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				9,749,261.78
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		599,281.97
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				104,867,259.87
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				104,867,259.87

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		14,656.28
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		14,656.28
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		14,656.28
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,155.11
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	98,745,634.68	6,818.39
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	98,745,634.68	6,818.39
B. Required effort (Line A.2 times 90%)	88,871,071.21	6,136.55
C. Current year expenditures (Line I.G and Line II.F)	104,867,259.87	7,155.11
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 7200-7700, goals 0000 and 9000) 3,296,316.06
- 2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

B. Salaries and Benefits - All Other Activities

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702) (Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 91,138,829.07

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.62%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)

A. Indirect Costs

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,881,922.94
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	970,319.57
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	58,140.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	487,548.19
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	857.94
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,398,788.64
9. Carry-Forward Adjustment (Part IV, Line F)	1,556,352.86
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,955,141.50

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,371,822.42
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,534,303.59
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	12,522,827.93
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,127,676.24
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	265,019.23
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	567,359.51
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	153,935.56
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	23,205.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	12,980,633.93
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	22,842.06
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	798,233.33
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	425,805.59
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,083,501.97
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	113,877,166.36

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment
(For information only - not for use when claiming/recovering indirect costs)
(Line A8 divided by Line B18)

6.50%

D. Preliminary Proposed Indirect Cost Rate
(For final approved fixed-with-carry-forward rate for use in 2014-15 see www.cde.ca.gov/fg/ac/ic/)
(Line A10 divided by Line B18)

7.86%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,398,788.64</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>10,850.57</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.14%) times Part III, Line B18); zero if negative	<u>1,556,352.86</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.14%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,556,352.86</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,556,352.86</u>

Approved indirect cost rate: 5.14%
Highest rate used in any program: 5.14%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,811,760.21	195,924.48	5.14%
01	3025	46,540.10	2,191.81	4.71%
01	3060	84,623.36	3,064.64	3.62%
01	3061	11,088.07	569.93	5.14%
01	3310	2,418,394.68	104,476.29	4.32%
01	3315	74,034.24	2,442.56	3.30%
01	3320	273,756.04	3,971.11	1.45%
01	3550	113,315.00	5,665.00	5.00%
01	4035	401,740.43	20,649.46	5.14%
01	4201	29,995.90	1,397.93	4.66%
01	4203	274,162.79	4,150.10	1.51%
01	5640	183,728.00	5,695.33	3.10%
01	6500	7,220,402.21	259,302.31	3.59%
01	7090	537,490.06	16,124.70	3.00%
01	7091	111,901.66	3,357.05	3.00%
01	7400	279,722.28	14,377.72	5.14%
01	9010	1,815,343.04	42,071.65	2.32%
11	3555	92,913.34	4,645.66	5.00%
12	6105	425,805.59	21,886.41	5.14%
13	5310	7,083,501.97	308,280.00	4.35%

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	1,535.72	0.00	0.00	(334,812.07)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	10,000.00	0.00	4,645.66	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	6,476.21	0.00	21,886.41	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(45,660.18)	308,280.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

First Interim
2013-14 Projected Year Totals
SUMMARY OF INTERFUND ACTIVITIES
FOR ALL FUNDS

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	27,638.05	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	10.20	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	45,660.18	(45,660.18)	334,812.07	(334,812.07)	0.00	0.00		

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First Interim
2013-14 Projected Totals
Technical Review Checks

Central Unified

Fresno County

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

- F - Fatal (Data must be corrected; an explanation is not allowed)
- W/WC - Warning/Warning with Calculation (If data are not correct, correct the data; if data are correct an explanation is required)
- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>

CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

CHK-GOALxFUNCTION-B - (F) - General administration costs (functions 7200-7999, except 7210) must be direct-charged to an Undistributed, Nonagency, or County Services to Districts goal (Goal 0000, 7100-7199, or 8600-8699). PASSED

SPECIAL-ED-GOAL - (F) - Special Education revenue and expenditure transactions (resources 3300-3405, 6500-6540, and 7240, objects 1000-8999) must be coded to a Special Education 5000 goal or to Goal 7110, Nonagency-Educational. This technical review check excludes Early Intervening Services resources 3312, 3318, 3322, 3329, 3332, and 3334. PASSED

GENERAL LEDGER CHECKS

INTERFD-DIR-COST - (W) - Transfers of Direct Costs - Interfund (Object 5750) must net to zero for all funds. PASSED

INTERFD-INDIRECT - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero for all funds. PASSED

INTERFD-INDIRECT-FN - (W) - Transfers of Indirect Costs - Interfund (Object 7350) must net to zero by function. PASSED

INTERFD-IN-OUT - (W) - Interfund Transfers In (objects 8910-8929) must equal Interfund Transfers Out (objects 7610-7629). PASSED

RL-TRANSFER - (W) - Revenue Limit Transfers (objects 8091 and 8099) must net to zero, individually. PASSED

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

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

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

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

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

RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must net to zero. PASSED

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

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

Materials (Resource 6300).

PASSED

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource.

PASSED

SE-PASS-THRU-REVENUE - (W) - Transfers of special education pass-through revenues are not reported in the general fund for the Administrative Unit of a Special Education Local Plan Area.

PASSED

EXCESS-ASSIGN-REU - (F) - Amounts reported in Other Assignments (Object 9780) and/or Reserve for Economic Uncertainties (REU) (Object 9789) should not create a negative amount in Unassigned/Unappropriated (Object 9790) by fund and resource (for all funds except funds 61 through 73).

PASSED

UNASSIGNED-NEGATIVE - (F) - Unassigned/Unappropriated balance (Object 9790) must be zero or negative, by resource, in all funds except the general fund and funds 61 through 73.

PASSED

UNR-NET-POSITION-NEG - (F) - Unrestricted Net Position (Object 9790), in restricted resources, must be zero or negative, by resource, in funds 61 through 73.

PASSED

RS-NET-POSITION-ZERO - (F) - Restricted Net Position (Object 9797), in unrestricted resources, must be zero, by resource, in funds 61 through 73.

PASSED

EFB-POSITIVE - (W) - All ending fund balances (Object 979Z) should be positive by resource, by fund.

PASSED

OBJ-POSITIVE - (W) - All applicable objects should have a positive balance by resource, by fund.

PASSED

REV-POSITIVE - (W) - Revenue amounts exclusive of contributions (objects 8000-8979) should be positive by resource, by fund.

PASSED

EXP-POSITIVE - (W) - Expenditure amounts (objects 1000-7999) should be positive by function, resource, and fund.

PASSED

CEFB-POSITIVE - (F) - Components of Ending Fund Balance/Net Position (objects 9700-9789, 9796, and 9797) must be positive individually by resource, by fund.

PASSED

SUPPLEMENTAL CHECKS

CS-EXPLANATIONS - (F) - Explanations must be provided in the Criteria and Standards Review (Form 01CSI) for all criteria and for supplemental information items S1 through S6 where the standard has not been met or where the status is Not Met or Yes.

PASSED

CS-YES-NO - (F) - Supplemental information items and additional fiscal indicator items in the Criteria and Standards Review (Form 01CSI) must be answered Yes or No, where applicable, for the form to be complete.

PASSED

EXPORT CHECKS

FORM01-PROVIDE - (F) - Form 01 (Form 01I) must be opened and saved. PASSED

INTERIM-CERT-PROVIDE - (F) - Interim Certification (Form CI) must be provided. PASSED

ADA-PROVIDE - (F) - Average Daily Attendance data (Form AI) must be provided. PASSED

CS-PROVIDE - (F) - The Criteria and Standards Review (Form 01CSI) has been provided. PASSED

CASHFLOW-PROVIDE - (W) - A Cashflow Worksheet (Form CASH) must be provided with your Interim reports. (Note: LEAs may use a cashflow worksheet other than Form CASH, as long as it provides a monthly cashflow projected through the end of the fiscal year.) PASSED

MYP-PROVIDE - (W) - A Multiyear Projection Worksheet must be provided with your Interim. (Note: LEAs may use a multiyear projection worksheet other than Form MYP, with approval of their reviewing agency, as long as it provides current year and at least two subsequent fiscal years, and separately projects unrestricted resources, restricted resources, and combined total resources.) PASSED

MYPIO-PROVIDE - (W) - A multiyear projection worksheet must be provided with your interim report for any fund projecting a negative balance at the end of the current fiscal year. (Note: LEAs may use a multiyear projection worksheet other than Form MYPIO, with approval of their reviewing agency.) PASSED

CHK-UNBALANCED-A - (W) - Unbalanced and/or incomplete data in any of the forms should be corrected before an official export is completed. PASSED

CHK-UNBALANCED-B - (F) - Unbalanced and/or incomplete data in any of the forms must be corrected before an official export can be completed. PASSED

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

Checks Completed.

Criteria and Standards

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)	14,749.02	14,749.02	0.0%	Met
1st Subsequent Year (2014-15)	14,860.76	14,860.76	0.0%	Met
2nd Subsequent Year (2015-16)	15,216.97	15,216.97	0.0%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since 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)	15,400	15,521	0.8%	Met
1st Subsequent Year (2014-15)	15,561	15,561	0.0%	Met
2nd Subsequent Year (2015-16)	15,934	15,934	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD MET - Enrollment projections have not changed since 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)	13,999	14,817	94.5%
Second Prior Year (2011-12)	14,259	14,896	95.7%
First Prior Year (2012-13)	14,489	15,262	94.9%
		Historical Average Ratio:	95.0%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.5%

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)	14,656	15,521	94.4%	Met
1st Subsequent Year (2014-15)	14,861	15,561	95.5%	Met
2nd Subsequent Year (2015-16)	15,217	15,934	95.5%	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 (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2013-14)	81,523,851.49		
1st Subsequent Year (2014-15)	83,626,915.63	104,712,148.00	25.2%	Not Met
2nd Subsequent Year (2015-16)	87,532,165.59	115,144,715.00	31.5%	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 budget adoptions projections were based on the School Services simulator taking their estimated average funding per ADA. The LCFF was still being developed and has been modified since budget adoption. We are currently using the Business and Administration Steering Committee (BASC) LCFF calculator for current and subsequent years projections

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)	62,731,637.80	70,226,187.29	89.3%
Second Prior Year (2011-12)	66,788,086.11	75,088,808.07	88.9%
First Prior Year (2012-13)	71,594,578.45	81,402,503.55	88.0%
	Historical Average Ratio:		88.7%

	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):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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)	78,508,746.41	92,628,646.37	84.8%	Not Met
1st Subsequent Year (2014-15)	80,304,980.35	95,185,847.00	84.4%	Not Met
2nd Subsequent Year (2015-16)	82,915,655.75	98,106,539.28	84.5%	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)

Due to the changes for LCFF the restricted categorical funding has moved to unrestricted and salaries were not used on some of the restricted funds therefore increase total expenditures but not salaries

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)	6,990,272.18	7,597,327.78	8.7%	Yes
1st Subsequent Year (2014-15)	7,116,097.08	7,598,000.00	6.8%	Yes
2nd Subsequent Year (2015-16)	7,272,651.22	7,598,000.00	4.5%	No

Explanation:
(required if Yes)

Carryover and deferred revenue is now included in the projected totals

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	14,650,840.44	6,449,865.29	-56.0%	Yes
1st Subsequent Year (2014-15)	14,914,555.57	3,520,579.95	-76.4%	Yes
2nd Subsequent Year (2015-16)	15,242,675.80	3,278,818.00	-78.5%	Yes

Explanation:
(required if Yes)

Categorical programs are now unrestricted and included in the LCFF calculations

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	6,000,100.69	6,403,815.17	6.7%	Yes
1st Subsequent Year (2014-15)	6,108,102.50	6,403,774.50	4.8%	No
2nd Subsequent Year (2015-16)	6,242,480.75	1,372,774.50	-78.0%	Yes

Explanation:
(required if Yes)

Technology implementation added to the projected totals for the current year and the 1st subsequent year (2year implementation)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	5,482,998.65	6,304,873.31	15.0%	Yes
1st Subsequent Year (2014-15)	5,576,602.62	6,374,205.17	14.3%	Yes
2nd Subsequent Year (2015-16)	5,699,287.88	6,445,869.27	13.1%	Yes

Explanation:
(required if Yes)

Increase expenditures for technology implementation and common core

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	10,263,788.47	10,834,620.59	5.6%	Yes
1st Subsequent Year (2014-15)	10,453,626.66	11,500,000.00	10.0%	Yes
2nd Subsequent Year (2015-16)	10,683,606.45	11,711,399.13	9.6%	Yes

Explanation:
(required if Yes)

Increase services for technology plan and common core

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
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	27,641,213.31	20,451,008.24	-26.0%	Not Met
1st Subsequent Year (2014-15)	28,138,755.15	17,522,354.45	-37.7%	Not Met
2nd Subsequent Year (2015-16)	28,757,807.77	12,249,592.50	-57.4%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	15,746,787.12	17,139,293.90	8.8%	Not Met
1st Subsequent Year (2014-15)	16,030,229.28	17,874,205.17	11.5%	Not Met
2nd Subsequent Year (2015-16)	16,382,894.33	18,157,268.40	10.8%	Not Met

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

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

- 1a. STANDARD NOT MET - One or more projected operating revenue have changed since 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.

<p>Explanation: Federal Revenue (linked from 6A if NOT met)</p>	Carryover and deferred revenue is now included in the projected totals
<p>Explanation: Other State Revenue (linked from 6A if NOT met)</p>	Categorical programs are now unrestricted and included in the LCFF calculations
<p>Explanation: Other Local Revenue (linked from 6A if NOT met)</p>	Technology implementation added to the projected totals for the current year and the 1st subsequent year (2year implentation)

- 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.

<p>Explanation: Books and Supplies (linked from 6A if NOT met)</p>	Increase expenditures for technology implementation and common core
<p>Explanation: Services and Other Exps (linked from 6A if NOT met)</p>	Increase services for technology plan and common core

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	1,106,146.37	3,237,782.05	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.1%	5.1%	5.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

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)	(6,959,876.24)	92,828,646.37	7.5%	Not Met	
1st Subsequent Year (2014-15)	21,937.27	95,185,847.00	N/A	Met	
2nd Subsequent Year (2015-16)	4,187,452.30	98,106,539.28	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)

Use reserves set asides for technology plan

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		Status
	(Form 011, Line F2)	(Form MYPI, Line D2)	
Current Year (2013-14)	16,397,323.15		Met
1st Subsequent Year (2014-15)	13,522,165.66		Met
2nd Subsequent Year (2015-16)	17,709,617.96		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		Status
	(Form CASH, Line F, June Column)		
Current Year (2013-14)	680,187.24		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 reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA		
5% or \$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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	14,656	14,861	15,217
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
b. Special Education Pass-through Funds (Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223)	0.00		

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (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)	122,109,910.38	125,109,659.94	123,145,197.20
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	122,109,910.38	125,109,659.94	123,145,197.20
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,663,297.31	3,753,289.80	3,694,355.92
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)	3,663,297.31	3,753,289.80	3,694,355.92

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		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,105,495.52	6,255,483.00	6,157,259.86
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	65,150.34	65,000.00	66,000.00
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)	6,170,645.86	6,320,483.00	6,223,259.86
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.05%	5.05%	5.05%
District's Reserve Standard (Section 10B, Line 7):	3,663,297.31	3,753,289.80	3,694,355.92
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
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(9,196,185.24)	(12,081,508.43)	31.4%	2,885,323.19	Not Met
1st Subsequent Year (2014-15)	(9,361,716.57)	(11,162,489.80)	19.2%	1,800,773.23	Not Met
2nd Subsequent Year (2015-16)	(9,567,674.33)	(14,467,738.44)	51.2%	4,900,064.11	Not Met
1b. Transfers In, General Fund *					
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
1c. Transfers Out, General Fund *					
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)

Sequestration of 5.2%, Implementation of Technology Plan

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 commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

DATA ENTRY: If Budget Adoption data exist (Form 01CS, 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)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
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	5	01		01 7439	1,373,828
Certificates of Participation	14	25		01 7438 & 7439	27,795,000
General Obligation Bonds	29	51		51 7433 & 7434	92,993,507
Supp Early Retirement Program					
State School Building Loans					
Compensated Absences					

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013

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	0	274,766	274,766	274,766
Certificates of Participation	2,592,988	2,588,772	2,592,453	2,587,438
General Obligation Bonds	6,329,355	6,480,369	6,602,759	9,035,975
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	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)
Total Annual Payments:	8,922,343	9,343,907	9,469,978	11,898,179
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

GO Bonds funded with tax payments and COPS funded by General fund Capital Leases funded by general fund set aside

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	0.00	0.00
b. OPEB unfunded actuarial accrued liability (UAAL)	36,655,856.00	36,655,856.00

	Actuarial	Actuarial
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?		
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2011	Jul 01, 2011

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	2,886,339.00	2,886,339.00
1st Subsequent Year (2014-15)	2,886,369.00	2,886,369.00
2nd Subsequent Year (2015-16)	2,886,339.00	2,886,339.00

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)	833,422.03	1,520,153.19
1st Subsequent Year (2014-15)	833,422.03	1,520,153.19
2nd Subsequent Year (2015-16)	833,422.03	1,520,153.19

c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	1,317,047.00	1,317,047.00
1st Subsequent Year (2014-15)	1,351,811.00	1,351,811.00
2nd Subsequent Year (2015-16)	1,337,003.00	1,337,003.00

d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	139	137
1st Subsequent Year (2014-15)	139	137
2nd Subsequent Year (2015-16)	139	137

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 (Form 01CS, Item S7B)	First Interim
a.	2,792,345.63	2,792,345.63
b.	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)
- b. Amount contributed (funded) for self-insurance programs
 - Current Year (2013-14)
 - 1st Subsequent Year (2014-15)
 - 2nd Subsequent Year (2015-16)

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2013-14)	0.00	0.00
a. 1st Subsequent Year (2014-15)	0.00	0.00
a. 2nd Subsequent Year (2015-16)	0.00	0.00
b. Current Year (2013-14)	13,751,332.08	17,153,087.00
b. 1st Subsequent Year (2014-15)	14,163,872.04	17,667,679.00
b. 2nd Subsequent Year (2015-16)	14,688,788.20	18,197,710.00

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?

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	676.8	689.3	692.5	702.7

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (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)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	715,129	0	0
---------------------------------	---------	---	---

% change in salary schedule from prior year	1.0%
---	------

or

Multiyear Agreement

Total cost of salary settlement			
---------------------------------	--	--	--

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

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

Negotiations Not Settled

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
7. Amount included for any tentative salary schedule increases	<input type="text"/>	<input type="text"/>	<input type="text"/>

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
	7,756,870	7,912,007	8,070,247
	85.0%	85.0%	85.0%
	2.0%	2.0%	2.0%

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	<input type="text"/>	<input type="text"/>
----	----------------------	----------------------

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
	60,165	61,368	62,595
	2.0%	2.0%	2.0%

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.

Yes

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	421.0	384.4	384.4	384.4

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

May 14, 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:

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

n/a

If Yes, date of budget revision board adoption:

May 14, 2013

4. Period covered by the agreement:

Begin Date: Jul 01, 2012

End Date: Jun 30, 2015

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)?

Yes	Yes	Yes
-----	-----	-----

One Year Agreement

Total cost of salary settlement

128,167	0	0
---------	---	---

% change in salary schedule from prior year

1.0%

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
3,180,041	3,243,641	3,308,514
85.0%	85.0%	85.0%
2.0%	2.0%	2.0%

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
40,153	40,956	41,775
2.0%	2.0%	2.0%

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?
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	154.4	155.0	155.0	155.0

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.

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

Negotiations Settled Since Budget Adoption

2. 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)?	Yes	Yes	Yes
Total cost of salary settlement	188,160	0	0
Change in salary schedule from prior year (may enter text, such as "Reopener")	1.0%		

Negotiations Not Settled

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. Amount included for any tentative salary schedule increases			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,749,795	1,784,791	1,820,487
3. Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4. Percent projected change in H&W cost over prior year	2.0%	2.0%	2.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	118,494	120,864	123,281
3. Percent change in step and column over prior year	2.0%	2.0%	2.0%

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?	No	No	No
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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)

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

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

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

- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
