



EAST SIDE UNION
HIGH SCHOOL DISTRICT

**2013 -14 FIRST INTERIM
FINANCIAL REPORT**

FINALLY, WE CAN SEE A LIGHT AT THE END OF THE TUNNEL



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December 12, 2013



EAST SIDE UNION HIGH SCHOOL DISTRICT

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VISION:

Every student graduates prepared for college and career empowered to transform their lives and thrive in a global society.

MISSION:

We align decisions to create safe, dynamic and relevant learning environments that inspire critical thinking, problem solving and innovation.



~Table of Contents~

	Page
EXECUTIVE SUMMARY	1
SECTION 1 2013/14 District Budget Assumptions Update and Comparative Analysis	8
SECTION 2 Enrollment and Average Daily Attendance Update Through 2015/16	14
SECTION 3 2013/14 – 2015/16 Multi-Year Budget Assumptions and Fiscal Update	17
SECTION 4 Other Funds Update	22
SECTION 5 SACS Reporting Forms	43
SECTION 6 District Criteria and Standards Review	179

East Side Union High School District

2013-14 First Interim Report

Executive Summary

Introduction

The following Executive Overview is a summary of the financial data reported in the SACS First Interim Report. In addition, it summarizes changes and updates in budgetary information and forecast as a result of Board and State fiscal actions. It is provided to assist the reader in understanding the information being reported within the accompanying forms.

The next Board information session on the budget will be held in January 2014. At that time, the Governor's 2013-2014 budget proposal will be known. The next financial report will be the Second Interim Report for the period ending January 31, 2014, and will be presented at a March Board meeting.

State Budget Update

The First Interim Report for 2013-14 reflects activity through October 31, 2013. On June 27, 2013, the Governor signed into law the 2013-14 State budget bill and a package of legislation which continues to pay down the debt and provide long-term fiscal balance with operating surpluses. The Governor's budget establishes a \$1.1 billion reserve for fiscal uncertainty. A major aspect of the Governor's 2013-14 budget builds on significant progress in chipping away at the State's "wall of debt." The Governor's Adopted Budget commits \$2.6 billion to continue paying down budgetary borrowing from prior years. In 2010, the State's budget deficit totaled a whopping \$26.6 billion and today California has a budget surplus and a budget reserve. The adopted budget added \$2.1 billion in first year funding to implement the Governor's signature initiative for K-12 education titled the "Local Control Funding Formula (LCFF)."

In relation to Proposition 98 which provides the basis for education funding, it is projected to steadily increase through 2017-18. In the current fiscal year, the Proposition 98 minimum guarantee is \$55.3 billion and is lower than what the Legislative Analyst's Office had recommended based on their economic assumptions for growth. The Governor's projection for growth in the current year is trending higher than estimated; however, the Governor has not indicated whether or not this will translate to more dollars for K-12 education in the budget year.

The Governor's new LCFF replaced the prior "Revenue Limit" funding model which the Governor stated was overly complex, inefficient, and inequitable for California's K-12 schools. The Governor's budget replaced the existing revenue limit and categorical funding structure with the LCFF, beginning in the 2013-14 fiscal year. The formula is comprised of a base grant, supplemental grant and concentration grant for school districts, charter schools and county offices of education. The budget assumes an eight (8) year phase-in to incrementally close the gap between actual funding and the target level of funding. Transition to the LCFF would be based on Proposition 98 growth and provide school districts, charter schools, and county offices of education with a guarantee that no school district, charter school, or county office of education would receive less funding in 2013-14 and into the future than it did in 2012-13 relative to current law.

As part of the Governor's Adopted Budget for the current year, he provided authority to the State Board of Education (SBE) to develop the framework for LCFF expenditure regulations and parameters for accountability which are required to be adopted by each K-12 district as part of their Local Control

Accountability Plan. The SBE developed draft guidelines which would require LEA's to spend more on services to unduplicated students, provide more or improve services for unduplicated students, or achieve more for unduplicated students in proportion to the increase in supplemental and concentration grant funding. In a recent SBE meeting to discuss the draft regulations, many minority and civil rights groups expressed concern over the 'achieve more' language which they believed strays substantially from the statutory directive to SBE to regulate LCFF expenditures. State Democratic Legislature leaders have weighed in on this topic and recently sent a letter to the SBE President expressing their concerns and legislative intent to ensure that funds allocated for the neediest students are spent for their benefit. We will continue to monitor this situation.

Legislative Analyst's Outlook

The Legislative Analyst's Office (LAO) reported in their recent report titled *California's Fiscal Outlook* report which provides an update of the condition of the current year budget and forecast revenues and expenditures through 2019-20. For the current fiscal year, the LAO reports that the State's structural deficit is gone and the current revenue forecast looks very encouraging. The LAO reports that the current-year State budget combined with their forecast of State revenues and expenditures through 2019-20, points to a state expenditure plan that is under control, an economy in recovery and holding steady, and strong growth in State revenues for the foreseeable future. The LAO projects that the minimum Proposition 98 funding guarantee for the current year will increase by almost \$2.7 billion more than projected. The LAO is recommending that the additional revenues be used to pay down outstanding obligations such as deferrals and unpaid mandate claims, which together total about \$11 billion.

For 2013-14, the Governor's Adopted Budget projected a fiscal year end operating reserve of \$1.1 billion. According to the LAO, the State is currently on pace to end the year with a reserve totaling \$2.4 billion. The LAO states that the increase is primarily attributed to a higher forecast for capital gains, stronger than expected stock price growth, and higher than projected personal income tax revenues. For FY 2014-15, the LAO projects a minimum funding guarantee of \$62.2 million which would be \$4.2 billion higher the projected 2013-14 minimum guarantee. The LAO's long-term forecast shows significant growth in Proposition 98 through 2019-20, with an average annual growth rate of 2.6%.

The LAO concluded that the Local Control Funding Formula would likely not be fully implemented for school districts by 2019-20, which is the last year of the forecast period and one year shy of Governor Brown's initial plan to reach full implementation by 2020-21. The LAO forecasts that the State could fund roughly 90% of the full LCFF cost. The LAO cautions that their forecast assumes steady economic growth and a continuing rising stock market. They note that any type of economic downturn within the next few years could quickly result in a return to operating deficits.

State Economy

The Department of Finance's (DOF) most recent *Finance Bulletin* noted that General Fund revenues came in \$317 million (5.2%) above forecasted estimates for October, bringing year-to-date revenues \$485 billion above the expected \$26.1 billion for the first four (4) months of the fiscal year. Although this is good news, the DOF cautioned that there is evidence that the economic conditions may be slowing, and pointed to a decline in residential housing permits and home sales. They indicated that housing permits showed the first year-to-year drop since November 2012, down 23%. According to DOF, home sales declined for the second straight month from September, down 5.1% and the median home price is down 2.8% from August to \$428,810.

The DOF indicates that Personal Income Tax (PIT) revenues came in strong in October, at 10.4% or \$393 million above estimates, pulling October revenues above forecast and counteracting October sales and use tax down (\$69 million) and corporation tax down (\$46 million) revenues, which combined were 28.9% below estimates. Of the other major revenues, insurance tax revenues were \$3 million above the month estimate and other misc. revenues were \$38 million above the monthly estimate.

The Employment Development Department reported that California added 29,100 jobs in August, for a total gain of 223,900 jobs year-over-year. The State unemployment rate rose slightly to 8.9% which is up 0.2% from one month earlier. The U.S. unemployment rate for August was 7.3%. The greatest job gains came from the construction industry with almost 7,700 jobs added in August. Other increases came from the government sector where the Federal government added 600 jobs and the State government added 500 jobs in August.

ESUHSD 2013-2014 Fiscal Overview

In FY 2013-14, the Governor introduced and the legislature has approved the new Local Control Funding Formula (LCFF) for funding K-12 education. As a result of the Governor's and legislative actions, ESUHSD did realize increased funding. The much needed increase in funding has allowed the District to regain its' financial footing after years of fiscal uncertainty and has allowed us to provide some welcomed relief to our employees. As part of our negotiations, the District has eliminated its' five (5) remaining furlough days and has implemented a salary increase of 1.95% or equivalent for all employees. At budget adoption, the District's unrestricted reserves totaled \$35 million and represented 18% of General Fund expenditures.

The District's First Interim budget for FY 2013-14 reflects estimated deficit spending totaling \$8.2 million which decreases to \$5.1 million in FY 2014-15, and \$3.3 million in FY 2015-16. The estimated deficit spending for the FY 2013-14 first interim reflects an increase for recent salary and negotiation settlements totaling almost \$5 million. The District is currently projecting that the District's on-going fiscal deficit will be eliminated by FY 2017-18 notwithstanding future demands on the budget and State fiscal projections. The District's reserves have been critical and have allowed the District to mitigate projected budget shortfalls and State revenue take-backs. The District's reserves will now be critical in allowing the District to mitigate the need for expanding services and implementing programmatic initiatives related to the strategic plan until revenue shortfalls are fully recovered.

For the fifth year in a row, the District's CBEDS enrollment has continued to decline as a result of outward migration and increased competition from charter schools. The District's CBEDS enrollment was 25,760 students in FY 2009-10, and has declined to 23,565 in the current budget year. This represents a decrease of 2,195 students since FY 2009-10 and 121 less than FY 2012-13. The adopted budget had projected an October CBEDS enrollment count of 23,014. The First Interim Report represents an increase of 551 students. The higher October enrollment count will subsequently result in a higher P-2 ADA, which provides the basis for determining the District's current year revenues. The projected P-2 ADA estimate for FY 2013-14 was 21,852 and has been updated to reflect an increase in budgeted CBEDS enrollment. The adjustment to P-2 represents an increase of 529 students.

At First Interim, unrestricted reserves total \$29 million and represent undesignated reserves of 13.8%. Undesignated reserves for ESUHSD represent unrestricted and uncommitted reserves (including Fund 17) that could be used for any purpose to fund District operations.

Revenue Summary

Local Control Funding Formula (LCFF)

The Local Control Funding Formula replaces the former Revenue Limit (RL) funding model which had been the basis of funding for California school districts for over 20 years. The Local Control Funding model provides an equal base grant per pupil across the four (4) grade spans (i.e. K-3, 4-6, 7-8, and 9-12). The base grant is the same for all school districts and charter schools. For ESUHSD, our FY 2013-14 base grant totals \$8,419 plus add-ons. There is also a 20% supplemental grant above the base for eligible students identified through an unduplicated count as free & reduced lunch eligible, English language learners, and foster youth. There is also an additional concentration grant for eligible students exceeding 55% of enrollment. At First Interim, the District's enrollment for targeted eligible students totals almost 54%.

The District's local control base including supplemental funding at First Interim totals \$167 million and represents an increase of \$23.5 million since budget adoption. The budget was originally adopted under the former revenue limit formula and the increase reflects implementation of LCFF and resulting adjustments and transfers of funding from previously restricted categorical funds (Other State). Total revenues increased by \$3.7 million since the budget was adopted and is mainly attributable to a \$1.7 million increase in the base LCFF grant when the California Budget Act was signed into law and \$934k for local revenues primarily related to a new clean air bus replacement grant.

There have been no further changes or revisions to the LCFF since budget adoption.

Revenues – Federal/Other State/Other Local

Federal Revenues

The District's projected Federal revenues have declined slightly by \$84,000 since budget adoption. The decline is mainly attributable to changes and adjustments in Federal awards.

Other State/Other Local

Other State and Local revenues have decreased by \$17.8 million since the budget was adopted. The decrease is mainly attributable to the District's conversion to the LCFF guidelines. There were other additional revenue adjustments for State lottery, Common Core, and a Clean Air Bus replacement grant. All other adjustments are related to SELPA Special Education and site clearing account adjustments.

Contribution to Special Ed & Other Transfers

Contributions for Special Education and other transfers have remained unchanged since budget adoption.

Expenditure Summary

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditure projections against the adopted budget. This analysis included a review of all filled and vacant positions and other staffing and benefit considerations within the District.

There were significant changes in variances within the expenditure categories for certificated and classified salaries, and employee benefits during the reporting period ending October 31, 2013. The major changes in certificated salaries and benefits are related to the elimination of five (5) furlough days and a 1.95% salary increase or equivalent for all employees. There was a \$3.6 million increase in certificated salaries and a \$631,748 increase to classified salaries primarily as a result of negotiation actions. Total employee benefit expenses are projected to decline by \$397,000 and is mostly a result of adjustments in projected benefits costs.

Books and Supplies expenses increased by \$2.3 million and are primarily attributable to the allocation of expenditures related to Common Core. The only other major area with a significant expenditure increase is in the area of Other Outgo. As a result of LCFF, the District is required to show the revenues and expenses related to the ROC/P Program in our budget. Prior to LCFF, the County Office of Education would withhold the funds from the District’s revenue limit apportionment and transfer the funds directly to the ROC/P. There were no other significant changes in the other expense categories.

Ending Balance Summary

At First Interim, the District projects an ending fund balance plus general reserve of approximately \$32 million for FY 2013-14. This amount represents a decrease of \$4.9 million since budget adoption. The decrease is primarily related to salary and benefit concessions that were offered and implemented as part of District negotiations. The District eliminated five (5) of its’ remaining furlough days and has implemented a salary increase of 1.95% or equivalent for all employees. The State requires a district our size to maintain an ending reserve equal to 3% of total expenditures and other uses. In November 2011, the District’s Governing Board unanimously adopted a resolution to increase the District’s minimum fund balance for economic uncertainties from 3% to 6%. The increase in the District’s minimum reserve reinforces the Board’s commitment to being fiscally conservative in light of unexpected future economic uncertainty. In addition, the increased reserve provides the District with an added safety net in the event of an unforeseen fiscal event at the State or district level.

The District’s ending fund balance designations are as follows:

Designations

Revolving Cash	\$ 2,500
Stores	\$ 179,686
Economic Uncertainty 6% (Fund 17)	\$ 12,220,158
Legally Restricted (Categorical)	\$ 2,941,417
Designated Reserve – Def. Spending	<u>\$ 16,836,856</u>

Total Designations \$32,180,617

Reserve % - All Undesignated Reserves (including Fund 17) total 13.8% of General Fund

General Fund Restricted

Legally restricted funds are monies received by the District that are categorical in nature, i.e., they can only be used for the purposes allowed by the funding agency. Restricted revenue funding is recognized in two ways. It is either recognized as deferred revenue, which means it is recognized as revenue once it is spent or if received and not spent and has carry-over provisions, the funds are deferred until the next fiscal year. For

funding subject to ending fund balance, the revenue is recognized in the year received and any funds remaining at the end of the year are recorded as a restricted ending balance. As of October 31, the projected restricted general fund carry-over is \$2.94 million.

Child Nutrition Fund 61/Other Funds

At First Interim, the budget for the food service program (Fund 61) is projected to deficit-spend \$258,715 and an ending fund balance of \$102,578. This represents an increase in the projected deficit by \$202,832 since the budget was adopted. The District’s Child Nutrition and Finance Directors are working collaboratively to determine what specific steps to take to address this situation. The program is currently projecting a \$218k increase in projected revenues for all categories (Federal, State and Local). The Director of Child Nutrition Services noted that student participation continues to be down over the prior year and she believes the introduction of new food offerings will help to address declining sales and participation. The Child Nutrition Director is reviewing and performing year over year comparisons to determine where the variances are and is planning to implement an action plan to address any issues.

There have been no notable changes in other District funds and programs at First interim.

Multi-Year Financial Projection

The 2013-14 Multi-Year Financial Projection (MYFP) at First Interim reflects that the District is able to maintain its’ 6% district mandated reserve in 2013-14 through FY 2015-16. The multi-year projections are based on assumptions listed in the attached binder and include current negotiated settlements, health and benefit increases, and other District initiated savings strategies. The Multi-Year Financial Projection assumes that the District will continue to operate in the same manner with all ongoing costs considerations currently in place. These include the costs of step-and-column adjustments, utilities and other ongoing expenditures such as encroachment from Special Education.

Multi-Year Financial Projection Summary For the General Fund:

Components	Base Year FY 2013-14	FY 2014-15	FY 2015-16
Revenues	\$203.5 mil.	\$210.5 mil.	\$214 mil.
Expenses	\$211.8 mil.	\$215.7 mil.	\$217 mil.
Excess/(Deficit)	(\$8.2 mil.)	(\$5.1 mil.)	(\$3.3 mil.)
Net Increase/(Decrease)	(\$8.2 mil.)	(\$5.1 mil.)	(\$3.3 mil.)
Beginning Balance	\$28.6 mil.	\$19.7 mil.	\$ 14 mil.
Ending Balance plus General Reserve	\$32.1 mil.	\$26.5 mil.	\$ 22.7 mil.
Stores & Revolving Cash	\$ 182k	\$ 182k	\$ 182k
General Reserve (F/17)	\$12.2 mil.	\$12.3 mil.	\$12.4 mil.
Legally Restricted - Categorical	\$ 2.9 mil.	\$ 2.1 mil.	\$ 2.6 mil.
Designated Reserve – Deficit Spending	\$16.3 mil.	\$11.4 mil.	\$ 7 mil.
District Reserve %	13.76%	11.28%	9.18%

Final Comments

The recommendation to the Governing Board is to adopt a positive certification for the current fiscal period ending October 31, 2013. This certification reflects the fact that the State of California has regained its budgetary footing by eliminating millions in deficits and is starting to build-up a sizable surplus. As a result of the State's budget resurgence, K-12 education and specifically, ESUHSD, is beginning to enjoy welcomed relief in the form of increasing revenues. Revenue increases are projected through the multi-year period ending FY 2015-16 and are expected to continue until we reach our Local Control Funding target in FY 2020-21. The District has built up sizable reserves which will continue to sustain the District and allow the District to move forward with vital programs, services, and initiatives, until our fiscal imbalance is corrected beginning on or before FY 2017-18 given current State revenue estimates.

For the first time in a number of years, the District's financial report does not rely on transfers from Other Post Employment Benefits (OPEB) or other reserves to carry or augment the District's budget. This is truly a special moment in the District's budgetary history and is a strong indication of the District's sound decision-making and fiscal practices, and support provided by the Governing Board, staff, and the community during the fiscal crisis. The District has truly turned a financial corner and we can now see the light at the end of the tunnel.

The Governor is expected to release his 2014-15 budget in early January and it is hoped that the Governor may expand or accelerate the rate and level of funding to school districts based on better than expected revenue estimates. In any event, the District's budget will not be impeded. If the Governor's current budget estimates for revenues are maintained, then our current budget picture will remain unchanged. However, if the Governor accelerates or expands funding, then our budget picture will look even better. This is truly an unprecedented moment as we anxiously await the Governor's 2014-15 budget.

In summary, the news coming out of Sacramento regarding the improved economy and increased State revenues is great. It is probably the best news many of us in the education community have heard over the last five (5) years. As revenues are restored, the District and its Governing Board will have to make some tough decisions on how to prioritize these valuable resources. Our choices will be more critical than ever in our attempt to ensure that we are not only maximizing current resources, but also getting the greatest value for our dollar. The Board is very close to adopting a district-wide strategic plan which will provide a blue-print for the District over the next 3 – 5 years in addressing the Board's key priorities. The District's future budget development efforts will be aligned toward addressing those key priorities.

The District will continue to work collaboratively with our Governing Board, unions, staff, and the public to ensure that ESUHSD remains fiscally strong and viable as we enthusiastically and confidently approach our fiscal future.

Thanks to our staff, parents, and stakeholders for their continued support.

Marcus Battle

SECTION 1

2013-14 District Budget Assumptions Update and Comparative Analysis

2013-14 First Interim Assumptions

Revenue and Expenditure Assumptions Update

There are many unpredictable factors that affect revenues and expenditures. Because of that, the District bases its First Interim report on assumptions. This is the best information available at the time the First Interim report is prepared. The First Interim report, therefore, should be considered a “financial snapshot” on the date it is approved.

As variables change, formal adjustments approved by the Governing Board are made throughout the course of the year. The District utilized the School Service of California, Inc. (SSC) dashboard which provides officially recognized financial information for budgetary reporting. In addition, the District utilized the newly introduced BASC (FCMAT) LCFF Calculator to determine LCFF Base and Supplemental funding. The assumptions upon which the 2013-14 First Interim report is based as follows:

REVENUE HIGHLIGHTS

- Cost of living allowance (COLA) is equal to 1.565%, with no deficit factor;
- Federal revenues decreased by \$84,623 primarily as a result to some minor adjustments in awards for Federal programs;
- No changes to contributions for Special Education and Other Transfers;
- LCFF Funding replaces revenue limit and funding from former categorical programs is transferred from Other State to LCFF totaling \$23.5 million which also includes \$3.4 million for ROC/P; there was a slight increase in the LCFF base funding by \$1.7 million as a result of the California Budget Act being signed into law after budget adoption.

EXPENDITURES

- As a result of bargaining negotiations certificated and classified salaries increased by \$4.2 million as a result of the elimination of 5 furlough days and a 1.95% salary increase for all employees;
- Expenditures have been planned as a result of revenue recognition for Common Core implementation totaling \$1.7 million and \$3.4 million for transfer to our Regional Occupational Program as part of our district’s participation;
- Step and Column movement on salary schedules and longevity costs are included in salary expenses for all employees.
- Health and Welfare benefits are budgeted at 6% and 8% for the next two years.
- Other expenses which have been included in the multi-year projections include declines in projected enrollment by over 700 students over the next 3 years.
- Increase transfer 3% of General Fund expenses to Restricted Routine Maintenance (RRMA) in 2015/16 which is required by the State.
- Transfer \$500 thousand to Deferred Maintenance reserve for future projects.

EAST SIDE UNION HIGH SCHOOL DISTRICT
2013-14 First Interim
Budget Assumption

Description	Statewide Assumptions	2013 / 14 Adopted Budget	2013 / 14 First Interim
Based on SSC Dartboard			
Statutory COLA		1.57%	1.565%
Revenue Limit Deficit		18.997%	0.000%
LCFF Target Base			\$8,419
LCFF CTE			\$219
LCFF Unduplicated Count Percentage			53.49%
LCFF Approved Funding Rate			11.78%
LCFF Entitlement			\$179,129,407
California CPI		2.20%	2.00%
Lottery Per ADA	Unrestricted	\$124.00	\$126.00
	Restricted	\$30.00	\$30.00
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,014	23,565
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,785	22,791
		297	299
Salary Step and Column % Increases:			
Certificated		1.5%	1.5%
Classified		2.0%	2.0%
Management		1.5%	1.5%
Negotiated Salary Increases (All Employee Groups)			
		N/A	1.95%
- Furlough Day(s)		5 furlough days	0
Reduce Teaching Position due to declining enrollment		- 10.0 FTEs	
New Positions Added:			
Certificated		9	
Classified		12	
Administrators and Classified Manager		3	
Benefits:			
STRS		8.25%	8.25%
PERS		11.417%	11.442%
PERS Reduction		1.603%	0.000%
Medicare		1.45%	1.45%
OASDI		6.20%	6.20%
OPEB		3.36%	3.36%
Workers' Comp		1.9631%	1.9631%
Unemployment Insurance		0.05%	0.05%
Health & Welfare Increase		6.38%	6.38%
Operations:			
OPEB Debt Payment		\$ 1,979,599	\$ 1,979,599
Projected Savings:			
Renewable Energy Equip Debt Payoff Savings		\$ (1,823,189)	\$ (1,823,189)
Full Benefits Audit Savings		\$ (500,000)	\$ (500,000)
Medical Plan Changing to Tiered Rate Savings		\$ (450,000)	\$ (450,000)
Shift Students from COE Program Savings		\$ (342,000)	\$ (342,000)
Fund Transfer in/(out):			
Transfer to Deferred Maint (F14)			\$ (500,000)
Transfer to Restr. Routine Maint.		\$ (4,600,000)	\$ (4,900,000)
Transfer to Property & Liabilities Fd (F67)		\$ (100,000)	\$ (100,000)
Transfer from OPEB Fund (F20 / F71)		\$ 1,000,000	\$ -
Transfer from Adult Ed Excess Fd Balance		\$ 1,000,000	\$ -

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund 2013/14 First Interim

Categories	13/14 Adopted Budget			13/14 First Interim			Variance
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Adp to 1st
Revenues							
Revenue Limit	\$137,474,876	\$6,428,499	\$143,903,375	\$161,212,722	\$6,277,727	\$167,490,449	\$ 23,587,074
Federal	\$0	\$11,285,566	\$11,285,566	\$0	\$11,200,943	\$11,200,943	\$ (84,623)
Other State	\$25,900,984	\$7,445,197	\$33,346,181	\$4,577,480	\$10,048,097	\$14,625,577	\$ (18,720,604)
Local	\$4,248,118	\$5,028,613	\$9,276,731	\$4,374,830	\$5,836,782	\$10,211,612	\$ 934,881
Transfer from OPEB	\$2,000,000		\$2,000,000	\$0		\$0	\$ (2,000,000)
Transfer to Restr. Routine Main	(\$4,600,000)	\$4,600,000		(\$4,900,000)	\$4,900,000	\$0	\$ -
Contrib to Special Ed. & Other Transfer	(\$24,188,316)	\$24,188,316	\$0	(\$24,779,670)	\$24,779,670	\$0	\$ -
Total Revenues	\$140,835,662	\$58,976,191	\$199,811,853	\$140,485,362	\$63,043,219	\$203,528,581	\$ 3,716,728
Expenditures							
Certificated Salaries	\$79,943,022	\$18,572,898	\$98,515,920	\$82,515,694	\$19,607,603	\$102,123,297	\$ 3,607,377
Classified Salaries	\$14,205,043	\$11,075,901	\$25,280,944	\$14,572,779	\$11,339,913	\$25,912,692	\$ 631,748
Employee Benefits	\$39,467,074	\$14,393,602	\$53,860,676	\$39,236,733	\$14,226,437	\$53,463,170	\$ (397,506)
Books & Supplies	\$1,414,330	\$3,412,842	\$4,827,172	\$1,639,438	\$5,533,568	\$7,173,006	\$ 2,345,834
Operation & Contracted Services	\$8,252,075	\$8,615,496	\$16,867,571	\$8,464,534	\$8,612,007	\$17,076,541	\$ 208,970
Capital Outlay	\$5,000	\$29,362	\$34,362	\$0	\$555,180	\$555,180	\$ 520,818
Other Outgo (ROC/P Transfer)	\$324,235	\$101,518	\$425,753	\$3,785,454	\$101,518	\$3,886,972	\$ 3,461,219
Direct Support/Indirect Costs	(\$3,566,621)	\$2,958,600	(\$608,021)	(\$3,325,947)	\$2,983,792	(\$342,155)	\$ 265,866
Debt Services	\$1,979,599		\$1,979,599	\$1,979,599		\$1,979,599	\$ -
Total Expenditures	\$142,023,757	\$59,160,219	\$201,183,976	\$148,868,284	\$62,960,018	\$211,828,302	\$ 10,644,326
Total General Fund Expenditures	\$142,023,757	\$59,160,219	\$201,183,976	\$148,868,284	\$62,960,018	\$211,828,302	\$ 10,644,326
Net Increase/Decrease to Fund Balance	(\$1,188,095)	(\$184,028)	(\$1,372,123)	(\$8,382,922)	\$83,201	(\$8,299,721)	\$ (6,927,598)
Transfer to F14 Deferred Maint			\$0	(\$500,000)		(\$500,000)	\$ (500,000)
Other Sources / Uses	(\$100,000)	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)	\$ -
Beginning Balance	\$23,121,177	\$3,028,486	\$26,149,663	\$25,819,778	\$2,858,216	\$28,677,994	\$2,528,331
Prior Year Stores Adjustment							\$ -
Ending Balance Before Reserve	\$21,833,082	\$2,844,459	\$24,677,540	\$16,836,856	\$2,941,417	\$19,778,273	\$ (4,899,268)
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$ -
Stores	\$177,138		\$177,138	\$179,686		\$179,686	\$ 2,548
Ending Balance with Reserve	\$22,012,720	\$2,844,459	\$24,857,178	\$17,019,042	\$2,941,417	\$19,960,459	\$ (4,896,720)
Net Ending Balance	\$22,012,720	\$2,844,459	\$24,857,178	\$17,019,042	\$2,941,417	\$19,960,459	\$ (4,896,720)
General Reserve F/17	\$12,232,399		\$12,232,399	\$12,220,158		\$12,220,158	\$ (12,241)
Ending Balance plus Gen Reserve	\$34,245,119	\$2,844,459	\$37,089,577	\$29,239,200	\$2,941,417	\$32,180,617	\$ (4,908,961)

17.01%

13.76%

**EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund 2013/14 First Interim**

Ending Fund Balance Projection

Categories	13/14 Adopted Budget			13/14 First Interim		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$177,138		\$177,138	\$179,686		\$179,686
Site Projected Carryover	\$500,000		\$500,000	\$500,000		\$500,000
Reserve for Balancing Multi-year Projection	\$21,333,082		\$21,333,082	\$16,336,856		\$16,336,856
Restricted Categorical Programs			\$0			\$0
Medical Reimbursement		\$729,525	\$729,525		\$53,845	\$53,845
Restricted Lottery		\$411,187	\$411,187		\$622,126	\$622,126
EIA		\$1,703,570	\$1,703,570		\$2,144,953	\$2,144,953
Restricted Routine Maintenance		\$177	\$177		\$120,493	\$120,493
General Reserve F17 for Econ Uncertainty	\$12,232,399		\$12,232,399	\$12,220,158		\$12,220,158
Ending Balance plus Gen Reserve	\$34,245,119	\$2,844,459	\$37,089,578	\$29,239,200	\$2,941,417	\$32,180,617

**East Side Union High School District
Restricted General Fund
2013/14 First Interim**

Categories	2013/14 Adopted Budget			2013/14 First Interim			Variance
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	
Revenues							
Revenue Limit	\$ -	\$ 6,428,499	\$ 6,428,499	\$ -	\$ 6,277,727	\$ 6,277,727	\$ (150,772)
Federal	\$ 6,892,305	\$ 4,393,261	\$ 11,285,566	\$ 7,052,168	\$ 4,148,775	\$ 11,200,943	\$ (84,623)
Other State	\$ 6,039,348	\$ 1,405,849	\$ 7,445,197	\$ 8,654,867	\$ 1,393,230	\$ 10,048,097	\$ 2,602,900
Local	\$ 4,058,511	\$ 970,102	\$ 5,028,613	\$ 5,387,818	\$ 448,964	\$ 5,836,782	\$ 808,169
Interfund Transfers	\$ 10,150,000	\$ 18,638,316	\$ 28,788,316	\$ 10,294,000	\$ 19,385,670	\$ 29,679,670	\$ 891,354
Total Revenues	\$ 27,140,164	\$ 31,836,027	\$ 58,976,191	\$ 31,388,853	\$ 31,654,366	\$ 63,043,219	\$ 4,067,028
Expenditures							
Certificated Salaries	\$ 6,236,068	\$ 12,336,830	\$ 18,572,898	\$ 7,194,298	\$ 12,413,305	\$ 19,607,603	\$ 1,034,705
Classified Salaries	\$ 6,417,683	\$ 4,658,218	\$ 11,075,901	\$ 6,519,828	\$ 4,820,085	\$ 11,339,913	\$ 264,012
Employee Benefits	\$ 5,555,873	\$ 8,837,729	\$ 14,393,602	\$ 5,814,620	\$ 8,411,817	\$ 14,226,437	\$ (167,165)
Books & Supplies	\$ 3,246,056	\$ 166,786	\$ 3,412,842	\$ 5,361,454	\$ 172,114	\$ 5,533,568	\$ 2,120,726
Operation & Contracted Services	\$ 4,610,479	\$ 4,005,017	\$ 8,615,496	\$ 4,572,647	\$ 4,039,360	\$ 8,612,007	\$ (3,489)
Capital Outlay	\$ 29,362	\$ -	\$ 29,362	\$ 555,180	\$ -	\$ 555,180	\$ 525,818
Other Outgo	\$ -	\$ 101,518	\$ 101,518	\$ -	\$ 101,518	\$ 101,518	\$ -
Direct Support/Indirect Costs	\$ 1,228,671	\$ 1,729,929	\$ 2,958,600	\$ 1,287,625	\$ 1,696,167	\$ 2,983,792	\$ 25,192
Total Expenditures	\$ 27,324,192	\$ 31,836,027	\$ 59,160,219	\$ 31,305,652	\$ 31,654,366	\$ 62,960,018	\$ 3,799,799
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 27,324,192	\$ 31,836,027	\$ 59,160,219	\$ 31,305,652	\$ 31,654,366	\$ 62,960,018	\$ 3,799,799
Net Increase/Decrease to Fund Balance	\$ (184,028)	\$ 0	\$ (184,028)	\$ 83,201	\$ -	\$ 83,201	\$ 267,229
BEGINNING BALANCE	\$ 3,028,486	\$ 0	\$ 3,028,487	\$ 2,858,215	\$ (0)	\$ 2,858,216	\$ (170,271)
Net Change	\$ (184,028)	\$ 0	\$ (184,028)	\$ 83,201	\$ -	\$ 83,201	\$ 267,229
Audit Adjustment							
ENDING BALANCE	\$ 2,844,458	\$ (0)	\$ 2,844,459	\$ 2,941,416	\$ (0)	\$ 2,941,417	\$ 96,958
Carry-overs			\$ -			\$ -	\$ -
NET ENDING BALANCE	\$ 2,844,458	\$ (0)	\$ 2,844,459	\$ 2,941,416	\$ (0)	\$ 2,941,417	\$ 96,958

SECTION 2

Enrollment and Average Daily
Attendance Update Through 2015/16

East Side Union High School District

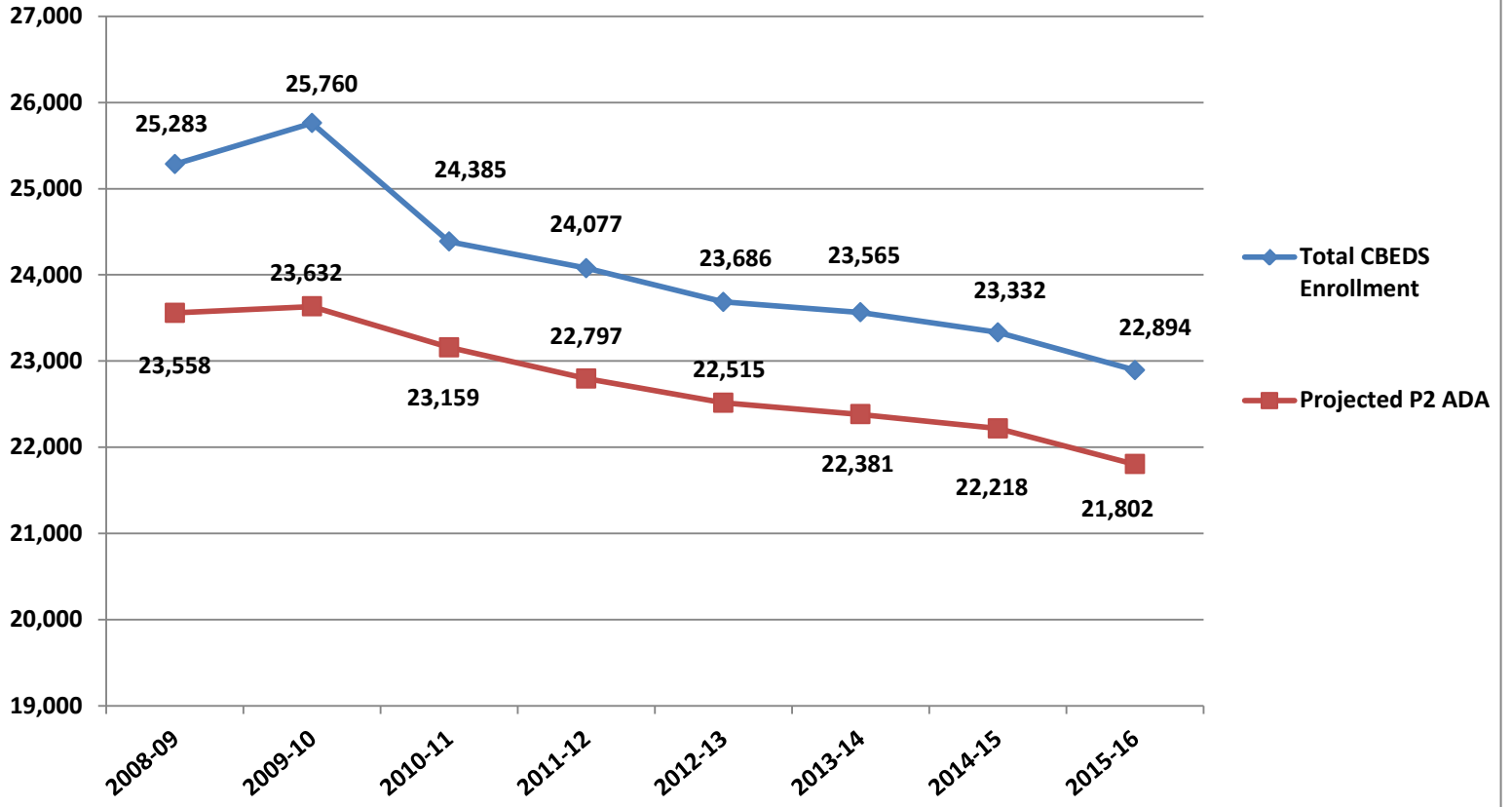
Enrollment/ADA Projections Through 2015/16

Fiscal Year	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Grade Level	CBEDS Enrollment							
	Actual	Actual	Actual	Actual	Actual	Actual	Projected	Projected
9	6,177	6,180	5,930	5,962	5674	5764	5909	5597
10	6,303	6,404	6,056	5,933	5961	5686	5734	5916
11	6,281	6,575	6,129	6,019	5856	6014	5673	5651
12	6,375	6,457	6,101	5,992	6009	5890	5811	5525
Post Seniors	103	93	122	122	124	156	150	150
NPS	44	51	47	49	62	55	55	55
Total CBEDS Enrollment	25,283	25,760	24,385	24,077	23,686	23,565	23,332	22,894
COE Sp Ed	239	252	263	266	274	274	274	274
Net Projected Enrollment						23,565	23,332	22,894
Projected P2 ADA	23,558	23,632	23,159	22,797	22,515	22,381	22,218	21,802
Enrollment to ADA %	93.18%	91.74%	94.97%	94.68%	95.05%	94.98%	95.23%	95.23%

Enrollment is the total number of students enrolled in the District schools on the State designated October reporting California Basic Education Data System (CBEDS). The ADA or Average Daily Attendance is the total approved days of student attendance for at least the required minimum day, divided by the number of days the District is in session.

Seventy-two percent of the District's General Fund Revenue Limit is generated by Average Daily Attendance (ADA). In East Side Union High School District, the ADA figure is on average **94.38%** of CBEDS enrollment.

East Side Union High School District Enrollment / ADA Projections



SECTION 3

2013/14 – 2015/16 Multi-Year Budget
Assumptions and Fiscal Update

EAST SIDE UNION HIGH SCHOOL DISTRICT

2013-14 First Interim

Budget Assumption

Description	Statewide	2013 / 14	2014/15	2015/16
	Assumptions	First Interim	Project YR 1	Project YR 2
Based on SSC Dartboard				
Statutory COLA		1.565%	1.800%	2.300%
Revenue Limit Deficit		0.000%	0.000%	0.000%
LCFF Target Base		\$8,419	\$8,576	\$8,747
LCFF CTE		\$219	\$223	\$227
LCFF Unduplicated Count Percentage		53.49%	53.49%	53.49%
LCFF Approved Funding Rate		11.78%	16.49%	18.69%
LCFF Entitlement		\$179,129,407	\$186,800,623	\$194,521,065
California CPI		2.00%	2.30%	2.50%
Lottery Per ADA	Unrestricted	\$126.00	\$126.00	\$126.00
	Restricted	\$30.00	\$30.00	\$30.00
Enrollment (CBEDS) Projected with NPS and Post Seniors		23,565	23,332	22,894
Proj Funded Average Daily Attendance (ADA) with East Side Special Ed ADA in County Program		22,791	22,652	22,489
		299	299	299
Salary Step and Column % Increases:				
Certificated		1.5%	1.5%	1.5%
Classified		2.0%	2.0%	2.0%
Management		1.5%	1.5%	1.5%
Negotiated Salary Increases (All Employee Groups)		1.95%	0.00%	0.00%
- Furlough Day(s)		0	0	0
Reduce Teaching Position due to declining enrollment			- 5.4 FTEs	- 13.2 FTEs
Benefits:				
STRS		8.25%	8.25%	8.25%
PERS		11.442%	11.442%	11.442%
PERS Reduction		0.000%	0.000%	0.000%
Medicare		1.45%	1.45%	1.45%
OASDI		6.20%	6.20%	6.20%
OPEB		3.36%	3.36%	3.36%
Workers' Comp		1.9631%	1.9631%	1.9631%
Unemployment Insurance		0.05%	0.05%	0.05%
Health & Welfare Increase		6.38%	6.00%	8.00%
Operations:				
Board Election Cost		\$ -	\$ 268,000	\$ -
OPEB Debt Payment		\$ 1,979,599	\$ 2,022,505	\$ 2,062,303
Projected Savings:				
Renewable Energy Equip Debt Payoff Savings		\$ (1,823,189)		
Full Benefits Audit Savings		\$ (500,000)		
Medical Plan Changing to Tiered Rate Savings		\$ (450,000)		
Shift Students from COE Program Savings		\$ (342,000)		
Fund Transfer in/(out):				
Transfer to Deferred Maint (F14)		\$ (500,000)	\$ (500,000)	\$ (500,000)
Transfer to Restr. Routine Maint.		\$ (4,900,000)	\$ (4,900,000)	\$ (6,600,000)
Transfer to Property & Liabilities Fd (F67)		\$ (100,000)	\$ (100,000)	\$ (100,000)

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund 2013/14 First Interim

Categories	13/14 First Interim			14/15 Projection			15/16 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
Revenues									
Revenue Limit	\$161,212,722	\$6,277,727	\$167,490,449	\$168,520,740	\$6,609,935	\$175,130,675	\$175,831,062	\$6,979,743	\$182,810,805
Federal	\$0	\$11,200,943	\$11,200,943	\$0	\$11,380,609	\$11,380,609	\$0	\$10,880,609	\$10,880,609
Other State	\$4,577,480	\$10,048,097	\$14,625,577	\$4,451,535	\$9,903,970	\$14,355,505	\$4,394,679	\$7,525,415	\$11,920,094
Local	\$4,374,830	\$5,836,782	\$10,211,612	\$4,374,830	\$5,343,402	\$9,718,232	\$2,941,330	\$5,543,402	\$8,484,732
Transfer to Restr. Routine Main	(\$4,900,000)	\$4,900,000	\$0	(\$4,900,000)	\$4,900,000	\$0	(\$6,600,000)	\$6,600,000	\$0
Contrib to Special Ed. & Other Transfer	(\$24,779,670)	\$24,779,670	\$0	(\$24,617,243)	\$24,617,243	\$0	(\$25,689,247)	\$25,689,247	\$0
Total Revenues	\$140,485,362	\$63,043,219	\$203,528,581	\$147,829,862	\$62,755,159	\$210,585,021	\$150,877,824	\$63,218,416	\$214,096,240
Expenditures									
Certificated Salaries	\$82,515,694	\$19,607,603	\$102,123,297	\$83,429,429	\$19,901,807	\$103,331,236	\$83,888,871	\$19,800,334	\$103,689,205
Classified Salaries	\$14,572,779	\$11,339,913	\$25,912,692	\$14,932,875	\$11,571,600	\$26,504,475	\$15,231,532	\$11,802,821	\$27,034,353
Employee Benefits	\$39,236,733	\$14,226,437	\$53,463,170	\$40,714,160	\$14,980,085	\$55,694,246	\$42,494,305	\$15,753,505	\$58,247,810
Books & Supplies	\$1,639,438	\$5,533,568	\$7,173,006	\$1,589,206	\$5,533,568	\$7,122,774	\$1,589,206	\$3,854,568	\$5,443,774
Operation & Contracted Services	\$8,464,534	\$8,612,007	\$17,076,541	\$8,995,181	\$8,552,355	\$17,547,536	\$9,002,961	\$8,452,355	\$17,455,316
Capital Outlay	\$0	\$555,180	\$555,180	\$0	\$61,800	\$61,800	\$0	\$61,800	\$61,800
Other Outgo (ROC/P Transfer)	\$3,785,454	\$101,518	\$3,886,972	\$3,785,454	\$101,518	\$3,886,972	\$3,785,454	\$101,518	\$3,886,972
Direct Support/Indirect Costs	(\$3,325,947)	\$2,983,792	(\$342,155)	(\$3,275,715)	\$2,861,239	(\$414,476)	(\$3,275,715)	\$2,835,743	(\$439,972)
Debt Services	\$1,979,599		\$1,979,599	\$2,022,505		\$2,022,505	\$2,062,303		\$2,062,303
Total Expenditures	\$148,868,284	\$62,960,018	\$211,828,302	\$152,193,096	\$63,563,972	\$215,757,068	\$154,778,917	\$62,662,643	\$217,441,561
Total General Fund Expenditures	\$148,868,284	\$62,960,018	\$211,828,302	\$152,193,096	\$63,563,972	\$215,757,068	\$154,778,917	\$62,662,643	\$217,441,561
Net Increase/Decrease to Fund Balance	(\$8,382,922)	\$83,201	(\$8,299,721)	(\$4,363,234)	(\$808,813)	(\$5,172,047)	(\$3,901,093)	\$555,772	(\$3,345,321)
Transfer to F14 Deferred Maint	(\$500,000)		(\$500,000)	(\$500,000)		(\$500,000)	(\$500,000)		(\$500,000)
Other Sources / Uses	(\$100,000)	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)	(\$100,000)	\$0	(\$100,000)
Beginning Balance	\$25,819,778	\$2,858,216	\$28,677,994	\$16,836,856	\$2,941,417	\$19,778,273	\$11,873,622	\$2,132,604	\$14,006,226
Prior Year Stores Adjustment									
Ending Balance Before Reserve	\$16,836,856	\$2,941,417	\$19,778,273	\$11,873,622	\$2,132,604	\$14,006,226	\$7,372,529	\$2,688,376	\$10,060,905
Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
Stores	\$179,686		\$179,686	\$179,686		\$179,686	\$179,686		\$179,686
Ending Balance with Reserve	\$17,019,042	\$2,941,417	\$19,960,459	\$12,055,808	\$2,132,604	\$14,188,412	\$7,554,715	\$2,688,376	\$10,243,091
Net Ending Balance	\$17,019,042	\$2,941,417	\$19,960,459	\$12,055,808	\$2,132,604	\$14,188,412	\$7,554,715	\$2,688,376	\$10,243,091
General Reserve F/17	\$12,220,158		\$12,220,158	\$12,342,360		\$12,342,360	\$12,465,783		\$12,465,783
Ending Balance plus Gen Reserve	\$29,239,200	\$2,941,417	\$32,180,617	\$24,398,168	\$2,132,604	\$26,530,771	\$20,020,498	\$2,688,376	\$22,708,874
			13.76%			11.28%			9.18%

**EAST SIDE UNION HIGH SCHOOL DISTRICT
General Fund 2013/14 First Interim**

Ending Fund Balance Projection

Categories	13/14 First Interim			14/15 Projection			15/16 Projection		
	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined	Unrestricted	Restricted	Combined
District Revolving Cash	\$2,500		\$2,500	\$2,500		\$2,500	\$2,500		\$2,500
District Warehouse Stores	\$179,686		\$179,686	\$179,686		\$179,686	\$179,686		\$179,686
Site Projected Carryover	\$500,000		\$500,000	\$500,000		\$500,000	\$500,000		\$500,000
Reserve for Balancing Multi-year Projection	\$16,336,856		\$16,336,856	\$11,373,622		\$11,373,622	\$6,872,529		\$6,872,529
Restricted Categorical Programs			\$0			\$0			\$0
Medical Reimbursement		\$53,845	\$53,845			\$0			\$0
Restricted Lottery		\$622,126	\$622,126		\$490,500	\$490,500		\$330,500	\$330,500
EIA		\$2,144,953	\$2,144,953		\$1,642,104	\$1,642,104		\$842,104	\$842,104
Restricted Routine Maintenance		\$120,493	\$120,493			\$0		\$1,515,772	\$1,515,772
General Reserve F17 for Econ Uncertainty	\$12,220,158		\$12,220,158	\$12,342,360		\$12,342,360	\$12,465,783		\$12,465,783
Ending Balance plus Gen Reserve	\$29,239,200	\$2,941,417	\$32,180,617	\$24,398,168	\$2,132,604	\$26,530,772	\$20,020,498	\$2,688,376	\$22,708,874

**East Side Union High School District
Restricted General Fund
2013/14 First Interim**

Categories	2013/14 First Interim			2014/15 Projection			2015/16 Projection		
	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined	Categorical	Special Ed	Combined
Revenues									
Revenue Limit	\$ -	\$ 6,277,727	\$ 6,277,727	\$ -	\$ 6,609,935	\$ 6,609,935	\$ -	\$ 6,979,743	\$ 6,979,743
Federal	\$ 7,052,168	\$ 4,148,775	\$ 11,200,943	\$ 6,785,662	\$ 4,594,947	\$ 11,380,609	\$ 6,785,662	\$ 4,094,947	\$ 10,880,609
Other State	\$ 8,654,867	\$ 1,393,230	\$ 10,048,097	\$ 8,510,740	\$ 1,393,230	\$ 9,903,970	\$ 6,132,185	\$ 1,393,230	\$ 7,525,415
Local	\$ 5,387,818	\$ 448,964	\$ 5,836,782	\$ 4,894,438	\$ 448,964	\$ 5,343,402	\$ 5,094,438	\$ 448,964	\$ 5,543,402
Interfund Transfers	\$ 10,294,000	\$ 19,385,670	\$ 29,679,670	\$ 10,350,000	\$ 19,167,243	\$ 29,517,243	\$ 12,150,000	\$ 20,139,247	\$ 32,289,247
Total Revenues	\$ 31,388,853	\$ 31,654,366	\$ 63,043,219	\$ 30,540,840	\$ 32,214,319	\$ 62,755,159	\$ 30,162,285	\$ 33,056,131	\$ 63,218,416
Expenditures									
Certificated Salaries	\$ 7,194,298	\$ 12,413,305	\$ 19,607,603	\$ 7,302,302	\$ 12,599,505	\$ 19,901,807	\$ 7,011,837	\$ 12,788,497	\$ 19,800,334
Classified Salaries	\$ 6,519,828	\$ 4,820,085	\$ 11,339,913	\$ 6,650,225	\$ 4,921,375	\$ 11,571,600	\$ 6,783,229	\$ 5,019,592	\$ 11,802,821
Employee Benefits	\$ 5,814,620	\$ 8,411,817	\$ 14,226,437	\$ 6,205,060	\$ 8,775,025	\$ 14,980,085	\$ 6,471,527	\$ 9,281,978	\$ 15,753,505
Books & Supplies	\$ 5,361,454	\$ 172,114	\$ 5,533,568	\$ 5,361,454	\$ 172,114	\$ 5,533,568	\$ 3,682,454	\$ 172,114	\$ 3,854,568
Operation & Contracted Services	\$ 4,572,647	\$ 4,039,360	\$ 8,612,007	\$ 4,535,838	\$ 4,016,517	\$ 8,552,355	\$ 4,435,838	\$ 4,016,517	\$ 8,452,355
Capital Outlay	\$ 555,180	\$ -	\$ 555,180	\$ 61,800	\$ -	\$ 61,800	\$ 61,800	\$ -	\$ 61,800
Other Outgo	\$ -	\$ 101,518	\$ 101,518	\$ -	\$ 101,518	\$ 101,518	\$ -	\$ 101,518	\$ 101,518
Direct Support/Indirect Costs	\$ 1,287,625	\$ 1,696,167	\$ 2,983,792	\$ 1,232,974	\$ 1,628,265	\$ 2,861,239	\$ 1,159,828	\$ 1,675,915	\$ 2,835,743
Total Expenditures	\$ 31,305,652	\$ 31,654,366	\$ 62,960,018	\$ 31,349,653	\$ 32,214,319	\$ 63,563,972	\$ 29,606,513	\$ 33,056,131	\$ 62,662,643
Other Sources/Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total General Fund Expenditures	\$ 31,305,652	\$ 31,654,366	\$ 62,960,018	\$ 31,349,653	\$ 32,214,319	\$ 63,563,972	\$ 29,606,513	\$ 33,056,131	\$ 62,662,643
Net Increase/Decrease to Fund Balance	\$ 83,201	\$ -	\$ 83,201	\$ (808,813)	\$ (0)	\$ (808,813)	\$ 555,772	\$ 0	\$ 555,772
BEGINNING BALANCE	\$ 2,858,215	\$ (0)	\$ 2,858,216	\$ 2,941,416	\$ -	\$ 2,941,417	\$ 2,132,603	\$ -	\$ 2,132,604
Net Change Audit Adjustment	\$ 83,201	\$ -	\$ 83,201	\$ (808,813)	\$ (0)	\$ (808,813)	\$ 555,772	\$ 0	\$ 555,772
ENDING BALANCE	\$ 2,941,416	\$ (0)	\$ 2,941,417	\$ 2,132,603	\$ (0)	\$ 2,132,604	\$ 2,688,375	\$ 0	\$ 2,688,376
Carry-overs			\$ -			\$ -			\$ -
NET ENDING BALANCE	\$ 2,941,416	\$ (0)	\$ 2,941,417	\$ 2,132,603	\$ (0)	\$ 2,132,604	\$ 2,688,375	\$ 0	\$ 2,688,376

SECTION 4

Other Funds

East Side Union High School District

2013/14 First Interim – Other Funds

Adult Education Fund – 11

This fund was primarily used to provide a learning environment which fosters adult students who expect to learn skills, technology, and communication for their personal, academic and professional needs.

Fund 11 is in the process of being phased-out as part of the State's new Local Control Funding Formula (LCFF). The projected ending fund balance at First Interim totals \$4.5 million which will be blended in the General Fund unrestricted for Second Interim reporting.

Child Development Fund – 12

The Child Development fund is used to provide services and education for Preschool, Family Literacy, and General Child Care for school age mothers and for the community.

Fund 12 is funded by various sources from Federal, State, Local Grants and Local Parent Fees. The fund is projected to be in balance or at breakeven.

Deferred Maintenance Fund – 14

Due to provisions in the State budget which allow districts the flexibility to move Deferred Maintenance funds to the General Fund for operating purposes, the District has only used this fund on a limited basis and has a carried-over fund balance from FY 2008/09 totaling \$132 thousand. Fund 14 is in the process of being phased out as part of the State's new Local Control Funding Formula (LCFF). The District has set-aside a \$500 thousand reserve for future deferred maintenance projects. In addition, the District has \$10 million in Fund 35 which is designated for deferred maintenance requirements and emergency capital improvement.

General Reserve Fund for Other Than Capital Outlay Projects – 17

This fund is used primarily to provide for the accumulation of General Fund moneys for general operating reserve purposes or for economic uncertainties. Amounts from this fund must first be transferred into the General Fund before expenditures may be made. In November 2011, the Board approved the District to keep a minimum of 6% in this fund for economic uncertainties. The fund is currently projected to have a balance of \$12.2 million.

OPEB with Revocable Trust Fund – 20

This fund is earmarked for the future cost of post-employment benefits but has not contributed irrevocably to a separate trust for the post-employment benefit plan. Amounts accumulated in this fund must be transferred back to the General Fund for expenditure. The fund is currently projected to have a balance of \$6.0 million.

Building Fund – 21

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure G. The fund is currently projected to have a balance of \$7.0 million.

Building Fund – 23

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure E. The fund is currently projected to have a balance of \$20.2 million.

Building Fund – 24

The purpose of this fund is for major capital improvements, building and ground repair and replacement in accordance to the language of the voter approved GO bond – Measure I in November 2012. The District just closed the first series of \$20 million bond in November 2013. The fund is currently projected to have a balance of \$18.2 million.

Capital Facilities Fund – 25

The fund is used primarily to account separately for revenues from fees levied on developers or other agencies as a condition of approving a development by the District. Expenditures are restricted to the purposes specified in Government code section 65970-65981 or to the items specified in agreements with the developer. The fund is currently projected to have a balance of \$4.8 million.

County School Facilities Fund – 35

This fund is established pursuant to Ed Code Section 17070.43 to receive apportionments authorized by the State allocation Board for new school facility construction, modernization projects and facility hardship grants. The fund is currently projected to have a balance of \$10.4 million which has been set-aside for deferred maintenance projects and emergency capital improvements.

Special Reserve – Capital Project Fund – 40

This fund was established primarily to provide for the accumulation of General Fund moneys for capital outlay purposes. This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to other facilities funds. Authorized resources are proceeds from the sale or lease with option to purchase, rentals and lease of real property specifically authorized for deposit to the fund by the Governing Board. The fund is currently projected to have a balance of \$1,561.

Cafeteria Special Revenue Fund – 61

The purpose of this fund is to account for the expenditures authorized by the Governing Board as necessary for the operation of the Child Nutrition Program. The program is funded by various sources from Federal, State and local food sales, catering and vending machine sales. The program is operating at full efficiency. All Child Nutrition Service program sites are in compliance with the new regulations which include lunch menu certification and the availability of drinking water during the meal period. The District has 11,561 Free and Reduce students eligible currently and the fund is projected to have a balance of \$102 thousand.

Self Insurance Fund for Property & Liability – 67

The fund is used to separate moneys received for self-insurance activities related to properties and liabilities. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible

insurance amounts, cost of excess insurance and other related costs. The fund is currently projected to have a balance of \$674 thousand.

Self Insurance Fund for Dental and UAS Medical – 68

The fund is used to separate moneys received for self-insurance activities related to dental and UAS medical insurance. Expense transactions in the fund are recorded for the payment of claims, estimates of costs relating to incurred but not reported claims, administration costs, deductible insurance amounts, cost of excess insurance and other related costs. The fund is currently projected to have a balance of \$4.2 million which is held by the insurance companies to pay claims.

OPEB with Irrevocable Trust Fund – 71

This fund is earmarked for the future cost of postemployment benefits and has contributed irrevocably to a separate trust for the postemployment benefit plan. Expenditures have to be paid directly to vendors by the trust. The fund is currently projected to have a balance of \$27.7 million.

Scholarship Fund – 73

This fund has two separate parts of moneys. One part is deposited in the County Treasury from various sources of donations which are earmarked for student scholarship and the second part of the moneys is invested in the fiscal agent to generate proceeds to fund the student scholarship which is called “Go for It” Scholarship. The fund is currently projected to have a balance of \$625 thousand.

EAST SIDE UNION HIGH SCHOOL DISTRICT
Adult Education
Fund - 11

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Revenue Limit	\$ -	\$ -	\$ -
Federal	\$ 638,156	\$ 687,631	\$ 49,475
Other State	\$ 6,071,142	\$ 5,968,951	\$ (102,191)
Local	\$ 230,000	\$ 230,000	\$ -
Interfund Transfer	\$ -	\$ -	\$ -
Total Revenues	\$ 6,939,298	\$ 6,886,582	\$ (52,716)
Expenditures			
Certificated Salaries	\$ 2,647,746	\$ 2,785,654	\$ 137,908
Classified Salaries	\$ 980,006	\$ 1,027,909	\$ 47,903
Employee Benefits	\$ 1,415,398	\$ 1,444,180	\$ 28,782
Books & Supplies	\$ 260,458	\$ 235,793	\$ (24,665)
Operation & Contracted Services	\$ 331,149	\$ 390,051	\$ 58,902
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 304,541	\$ 16,257	\$ (288,284)
Transfer to General Fund	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Expenditures	\$ 6,939,298	\$ 5,899,844	\$ (1,039,454)
Net Increase/Decrease to Fund Balance	\$ -	\$ 986,738	\$ 986,738
BEGINNING BALANCE	\$ 3,008,979	\$ 3,548,365	\$ 539,386
Net Change	\$ -	\$ 986,738	\$ 986,738
ENDING BALANCE	\$ 3,008,979	\$ 4,535,103	\$ 1,526,124

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Development Fund
Fund - 12

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Federal	\$ 635,155	\$ 641,842	\$ 6,687
Other State	\$ 802,676	\$ 798,947	\$ (3,729)
Local	\$ 31,805	\$ 39,732	\$ 7,927
Interfund Transfer	\$ -	\$ -	\$ -
Total Revenues	\$ 1,469,636	\$ 1,480,521	\$ 10,885
Expenditures			
Certificated Salaries	\$ 375,603	\$ 414,324	\$ 38,721
Classified Salaries	\$ 479,329	\$ 439,360	\$ (39,969)
Employee Benefits	\$ 586,468	\$ 587,944	\$ 1,476
Books & Supplies	\$ 9,275	\$ 10,497	\$ 1,222
Contracted Services	\$ 18,961	\$ 28,396	\$ 9,435
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Transfer to General Fund	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,469,636	\$ 1,480,521	\$ 10,885
Net Increase/Decrease to Fund Balance	\$ -	\$ -	\$ -
BEGINNING BALANCE	\$ -	\$ -	\$ -
Net Change	\$ -	\$ -	\$ -
ENDING BALANCE	\$ -	\$ -	\$ -

EAST SIDE UNION HIGH SCHOOL DISTRICT
Deferred Maintenance
Fund - 14

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 1,000	\$ 800	\$ (200)
Other Authorized Transfers	\$ -	\$ 500,000	\$ 500,000
Total Revenues	\$ 1,000	\$ 500,800	\$ 499,800
Expenditures			
Classified Salaries	\$ 500	\$ 500	\$ -
Employee Benefits	\$ 49	\$ 49	\$ -
Books & Supplies	\$ 1,000	\$ 1,000	\$ -
Contracted Services	\$ 30,000	\$ 30,000	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 31,549	\$ 31,549	\$ -
Net Increase/Decrease to Fund Balance	\$ (30,549)	\$ 469,251	\$ 499,800
BEGINNING BALANCE	\$ 160,171	\$ 163,194	\$ 3,023
Net Change	\$ (30,549)	\$ 469,251	\$ 499,800
ENDING BALANCE	\$ 129,622	\$ 632,445	\$ 502,823

EAST SIDE UNION HIGH SCHOOL DISTRICT
General Reserve
Fund - 17

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Local	\$ 75,000	\$ 65,000	\$ (10,000)
Other Authorized Transfers	\$ -	\$ -	\$ -
Total Revenues	\$ 75,000	\$ 65,000	\$ (10,000)
Expenditures			
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Net Increase/Decrease to Fund Balance	\$ 75,000	\$ 65,000	\$ (10,000)
BEGINNING BALANCE	\$ 12,157,399	\$ 12,155,158	\$ (2,241)
Net Change	\$ 75,000	\$ 65,000	\$ (10,000)
ENDING BALANCE	\$ 12,232,399	\$ 12,220,158	\$ (12,241)

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB - Revocable Trust
Fund - 20

Categories	2013/14 Proposed Adopted Budget	2013/14 First Interim	Variance
Revenues			
Local	\$ 24,600	\$ 24,600	\$ -
Other Revenues Sources	\$ -	\$ -	\$ -
Total Revenues	\$ 24,600	\$ 24,600	\$ -
Expenditures			
Contracted Services	\$ -	\$ -	\$ -
Other Outgo	\$ 1,000,000	\$ -	\$ (1,000,000)
Total Expenditures	\$ 1,000,000	\$ -	\$ (1,000,000)
Net Increase/Decrease to Fund Balance	\$ (975,400)	\$ 24,600	\$ 1,000,000
BEGINNING BALANCE	\$ 4,784,185	\$ 5,943,955	\$ 1,159,770
Net Change	\$ (975,400)	\$ 24,600	\$ 1,000,000
ENDING BALANCE	\$ 3,808,785	\$ 5,968,555	\$ 2,159,770

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure G)

Fund - 21

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 180,000	\$ 145,113	\$ (34,887)
Other Sources/Uses	\$ -	\$ -	\$ -
Total Revenues	\$ 180,000	\$ 145,113	\$ (34,887)
Expenditures			
Classified Salaries	\$ 181,849	\$ 158,188	\$ (23,661)
Employee Benefits	\$ 71,851	\$ 67,809	\$ (4,042)
Books & Supplies	\$ 321,216	\$ 15,000	\$ (306,216)
Contracted Services	\$ 531,098	\$ 353,098	\$ (178,000)
Capital Outlay	\$ 24,252,158	\$ 24,589,874	\$ 337,716
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 25,358,172	\$ 25,183,968	\$ (174,204)
Net Increase/Decrease to Fund Balance	\$ (25,178,172)	\$ (25,038,855)	\$ 139,317
BEGINNING BALANCE	\$ 31,506,740	\$ 32,074,964	\$ 568,224
Net Change	\$ (25,178,172)	\$ (25,038,855)	\$ 139,317
ENDING BALANCE	\$ 6,328,568	\$ 7,036,109	\$ 707,541

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure E)
Fund - 23

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Local	\$ 600,100	\$ 410,100	\$ (190,000)
Other Sources/Uses	\$ -	\$ -	\$ -
Total Revenues	\$ 600,100	\$ 410,100	\$ (190,000)
Expenditures			
Classified Salaries	\$ 1,046,901	\$ 1,209,062	\$ 162,161
Employee Benefits	\$ 414,391	\$ 478,936	\$ 64,545
Books & Supplies	\$ 12,825,323	\$ 5,445,243	\$ (7,380,080)
Contracted Services	\$ 5,089,982	\$ 4,944,751	\$ (145,231)
Capital Outlay	\$ 78,309,910	\$ 65,712,510	\$ (12,597,400)
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ 97,686,507	\$ 77,790,503	\$ (19,896,004)
Net Increase/Decrease to Fund Balance	\$ (97,086,407)	\$ (77,380,403)	\$ 19,706,004
BEGINNING BALANCE	\$ 97,589,687	\$ 97,536,035	\$ (53,652)
Net Change	\$ (97,086,407)	\$ (77,380,403)	\$ 19,706,004
ENDING BALANCE	\$ 503,280	\$ 20,155,632	\$ 19,652,352

EAST SIDE UNION HIGH SCHOOL DISTRICT
Building Fund (Measure I)
Fund - 24

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Local	\$ -	\$ 90,000	\$ 90,000
Other Sources/Uses	\$ -	\$ 20,000,000	\$ 20,000,000
Total Revenues	\$ -	\$ 20,090,000	\$ 20,090,000
Expenditures			
Classified Salaries	\$ -	\$ 26,701	\$ 26,701
Employee Benefits	\$ -	\$ 15,068	\$ 15,068
Books & Supplies	\$ -	\$ 55,000	\$ 55,000
Contracted Services	\$ -	\$ 350,000	\$ 350,000
Capital Outlay	\$ -	\$ 1,200,000	\$ 1,200,000
Other Outgo	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ 1,646,769	\$ 1,646,769
Net Increase/Decrease to Fund Balance	\$ -	\$ 18,443,231	\$ 18,443,231
BEGINNING BALANCE	\$ -	\$ (145,479)	\$ (145,479)
Net Change	\$ -	\$ 18,443,231	\$ 18,443,231
ENDING BALANCE	\$ -	\$ 18,297,752	\$ 18,297,752

EAST SIDE UNION HIGH SCHOOL DISTRICT
Capital Facilities Fund (Developer Fees)
Fund - 25

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Other State	\$ -	\$ -	\$ -
Local	\$ 1,002,700	\$ 1,000,700	\$ (2,000)
Other Authorized Transfers	\$ -	\$ -	\$ -
Total Revenues	\$ 1,002,700	\$ 1,000,700	\$ (2,000)
Expenditures			
Classified Salaries	\$ 800	\$ 800	\$ -
Employee Benefits	\$ 78	\$ 78	\$ -
Books & Supplies	\$ 200	\$ 45,880	\$ 45,680
Operation and Contracted Services	\$ 344,014	\$ 344,014	\$ -
Capital Outlay	\$ 100,000	\$ 100,000	\$ -
Direct Support/Indirect Costs	\$ -	\$ -	\$ -
Other Financing Uses	\$ -	\$ -	\$ -
Total Expenditures	\$ 445,092	\$ 490,772	\$ 45,680
Net Increase/Decrease to Fund Balance	\$ 557,608	\$ 509,928	\$ (47,680)
BEGINNING BALANCE	\$ 4,171,903	\$ 4,310,763	\$ 138,860
Net Change	\$ 557,608	\$ 509,928	\$ (47,680)
ENDING BALANCE	\$ 4,729,511	\$ 4,820,691	\$ 91,180

EAST SIDE UNION HIGH SCHOOL DISTRICT
State School Building Lease-Purchase Fund
Fund - 30

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
State Facilities Apportionment	\$ -	\$ -	\$ -
Local	\$ 32	\$ -	\$ (32)
Total Revenues	\$ 32	\$ -	\$ (32)
Expenditures			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 16	\$ -	\$ (16)
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 16	\$ -	\$ (16)
Net Increase/Decrease to Fund Balance	\$ 16	\$ -	\$ (16)
BEGINNING BALANCE	\$ 16	\$ -	\$ (16)
Net Change	\$ 16	\$ -	\$ (16)
ENDING BALANCE	\$ 32	\$ -	\$ (32)

Fund was exhausted in 2012/13 Unaudited Actual

EAST SIDE UNION HIGH SCHOOL DISTRICT
County School Facilities
Fund - 35

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Other State Revenue	\$ -	\$ -	\$ -
Local	\$ 100,000	\$ 62,000	\$ (38,000)
Total Revenues	\$ 100,000	\$ 62,000	\$ (38,000)
Expenditures			
Books and Supplies	\$ 5,000	\$ 115,000	\$ 110,000
Contracted Services & Operating Exp	\$ 358,000	\$ 358,000	\$ -
Capital Outlay	\$ 920,000	\$ 920,000	\$ -
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,283,000	\$ 1,393,000	\$ -
Net Increase/Decrease to Fund Balance	\$ (1,183,000)	\$ (1,331,000)	\$ (38,000)
BEGINNING BALANCE	\$ 13,497,866	\$ 11,703,023	\$ (1,794,843)
Net Change	\$ (1,183,000)	\$ (1,331,000)	\$ (38,000)
ENDING BALANCE	\$ 12,314,866	\$ 10,372,023	\$ (1,832,843)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Special Reserve - Capital Outlay Projects
Fund - 40

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Local	\$ 10	\$ 10	\$ -
Other Authorized Transfers	\$ -	\$ -	\$ -
Total Revenues	\$ 10	\$ 10	\$ -
Expenditures			
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ -	\$ -	\$ -
Net Increase/Decrease to Fund Balance	\$ 10	\$ 10	\$ -
BEGINNING BALANCE	\$ 1,552	\$ 1,551	\$ (1)
Net Change	\$ 10	\$ 10	\$ -
ENDING BALANCE	\$ 1,562	\$ 1,561	\$ (1)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Child Nutrition Services
Fund - 61

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Federal	\$ 3,482,053	\$ 3,592,053	\$ 110,000
Other State	\$ 312,662	\$ 330,662	\$ 18,000
Local	\$ 2,171,311	\$ 2,261,907	\$ 90,596
Other Authorized Interfund Transfer	\$ -	\$ -	\$ -
Total Revenues	\$ 5,966,026	\$ 6,184,622	\$ 218,596
Expenditures			
Classified Salaries	\$ 2,392,489	\$ 2,453,185	\$ 60,696
Employee Benefits	\$ 1,533,961	\$ 1,527,880	\$ (6,081)
Books & Supplies	\$ 1,744,014	\$ 2,091,513	\$ 347,499
Contracted Services	\$ 47,965	\$ 44,861	\$ (3,104)
Capital Outlay	\$ -	\$ -	\$ -
Direct Support/Indirect Costs	\$ 303,480	\$ 325,898	\$ 22,418
Total Expenditures	\$ 6,021,909	\$ 6,443,337	\$ 421,428
Net Increase/Decrease to Fund Balance	\$ (55,883)	\$ (258,715)	\$ (202,832)
BEGINNING BALANCE	\$ 574,143	\$ 361,293	\$ (212,850)
Net Change	\$ (55,883)	\$ (258,715)	\$ (202,832)
ENDING BALANCE	\$ 518,260	\$ 102,578	\$ (415,682)

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Property/Liability
Fund - 67

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Local	\$ 320,000	\$ 800,000	\$ 480,000
Other Authorized Transfers	\$ 100,000	\$ 100,000	\$ -
Total Revenues	\$ 420,000	\$ 900,000	\$ 480,000
Expenditures			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books & Supplies	\$ 30,000	\$ 30,000	\$ -
Contracted Services	\$ 390,000	\$ 490,000	\$ 100,000
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 420,000	\$ 520,000	\$ 100,000
Net Increase/Decrease to Fund Balance	\$ -	\$ 380,000	\$ 380,000
BEGINNING BALANCE	\$ 209,811	\$ 293,798	\$ 83,987
Net Change	\$ -	\$ 380,000	\$ 380,000
ENDING BALANCE	\$ 209,811	\$ 673,798	\$ 463,987

EAST SIDE UNION HIGH SCHOOL DISTRICT
Self Insurance Fund - Medical
Fund - 68

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Local	\$ 2,758,860	\$ 2,981,042	\$ 222,182
Other Authorized Transfers	\$ -	\$ -	\$ -
Total Revenues	\$ 2,758,860	\$ 2,981,042	\$ 222,182
Expenditures			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 2,758,860	\$ 3,333,276	\$ 574,416
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 2,758,860	\$ 3,333,276	\$ 574,416
Net Increase/Decrease to Fund Balance	\$ -	\$ (352,234)	\$ (352,234)
BEGINNING BALANCE	\$ 4,123,932	\$ 4,575,658	\$ 451,726
Net Change	\$ -	\$ (352,234)	\$ (352,234)
ENDING BALANCE	\$ 4,123,932	\$ 4,223,424	\$ 99,492

EAST SIDE UNION HIGH SCHOOL DISTRICT
OPEB Fund with Irrevocable Trust
Fund - 71

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Local	\$ 2,950,000	\$ 3,825,000	\$ 875,000
Other Revenues Sources	\$ -	\$ -	\$ -
Total Revenues	\$ 2,950,000	\$ 3,825,000	\$ 875,000
Expenditures			
Contracted Services	\$ 33,000	\$ 35,924	\$ 2,924
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 33,000	\$ 35,924	\$ 2,924
Net Increase/Decrease to Fund Balance	\$ 2,917,000	\$ 3,789,076	\$ 872,076
BEGINNING BALANCE	\$ 24,231,216	\$ 23,948,324	\$ (282,892)
Net Change	\$ 2,917,000	\$ 3,789,076	\$ 872,076
ENDING BALANCE	\$ 27,148,216	\$ 27,737,400	\$ 589,184

EAST SIDE UNION HIGH SCHOOL DISTRICT

Scholarship Fund

Fund - 73

Categories	2013/14 Adopted Budget	2013/14 First Interim	Variance
Revenues			
Local	\$ -	\$ 61,828	\$ 61,828
Total Revenues	\$ -	\$ 61,828	\$ 61,828
Expenditures			
Books & Supplies	\$ -	\$ -	\$ -
Contracted Services	\$ 6,000	\$ 78,828	\$ 72,828
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,000	\$ 78,828	\$ 72,828
Net Increase/Decrease to Fund Balance	\$ (6,000)	\$ (17,000)	\$ (11,000)
BEGINNING BALANCE	\$ 62,807	\$ 641,692	\$ 578,885
Net Change	\$ (6,000)	\$ (17,000)	\$ (11,000)
ENDING BALANCE	\$ 56,807	\$ 624,692	\$ 567,885

SECTION 5

SACS Reporting Forms

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 12, 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: Karen Poon Telephone: 408-347-5220
Title: Director of Finance E-mail: poonk@esuhsd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		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	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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)	X	
		• Classified? (Section S8B, Line 3)	X	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	137,474,876.00	137,474,876.00	32,317,939.12	161,212,722.00	23,737,846.00	17.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,900,984.00	25,900,984.00	121,422.41	4,577,480.00	(21,323,504.00)	-82.3%
4) Other Local Revenue		8600-8799	4,248,118.00	4,317,723.34	1,347,842.78	4,374,830.00	57,106.66	1.3%
5) TOTAL, REVENUES			167,623,978.00	167,693,583.34	33,787,204.31	170,165,032.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	79,943,022.00	79,951,674.00	23,614,097.42	82,515,694.00	(2,564,020.00)	-3.2%
2) Classified Salaries		2000-2999	14,205,045.00	14,201,809.45	4,321,651.00	14,572,779.00	(370,969.55)	-2.6%
3) Employee Benefits		3000-3999	39,467,074.00	39,467,077.33	12,977,508.67	39,236,733.00	230,344.33	0.6%
4) Books and Supplies		4000-4999	1,414,330.00	2,046,274.76	321,871.77	1,639,438.00	406,836.76	19.9%
5) Services and Other Operating Expenditures		5000-5999	8,252,073.00	8,293,558.61	2,987,403.37	8,464,534.00	(170,975.39)	-2.1%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,303,834.00	2,303,834.00	1,365,692.50	5,765,053.00	(3,461,219.00)	-150.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(3,566,621.00)	(3,571,275.00)	(921,353.72)	(3,325,947.00)	(245,328.00)	6.9%
9) TOTAL, EXPENDITURES			142,023,757.00	142,697,953.15	44,666,871.01	148,868,284.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			25,600,221.00	24,995,630.19	(10,879,666.70)	21,296,748.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.00	0.00	(2,000,000.00)	-100.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.00	600,000.00	(500,000.00)	-500.0%
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	(28,788,316.00)	(28,788,316.00)	0.00	(29,679,670.00)	(891,354.00)	3.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			(26,888,316.00)	(26,888,316.00)	0.00	(30,279,670.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,288,095.00)	(1,892,685.81)	(10,879,666.70)	(8,982,922.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,001,963.12	26,001,963.12		26,001,963.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,001,963.12	26,001,963.12		26,001,963.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,001,963.12	26,001,963.12		26,001,963.12		
2) Ending Balance, June 30 (E + F1e)			24,713,868.12	24,109,277.31		17,019,041.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	179,686.00	177,138.00		179,686.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			24,531,682.12	23,929,639.31		16,836,855.12		

Description	Resource Codes	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	39,409,388.00	39,614,980.00	22,125,528.00	59,287,309.00	19,672,329.00	49.7%
Education Protection Account State Aid - Current Year		8012	30,512,131.00	30,512,131.00	6,287,414.00	30,512,131.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	273,298.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	574,048.00	574,048.00	0.00	568,619.00	(5,429.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	67,281,783.00	67,281,783.00	0.00	73,164,475.00	5,882,692.00	8.7%
Unsecured Roll Taxes		8042	6,985,768.00	6,985,768.00	6,014,080.44	6,707,869.00	(277,899.00)	-4.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,630,000.00	2,630,000.00	238,532.68	2,221,000.00	(409,000.00)	-15.6%
Education Revenue Augmentation Fund (ERAF)		8045	7,591,578.00	7,591,578.00	0.00	6,807,950.00	(783,628.00)	-10.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	140,840.00	140,840.00	0.00	238,044.00	97,204.00	69.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			155,125,536.00	155,331,128.00	34,938,853.12	179,507,397.00	24,176,269.00	15.6%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(6,428,499.00)	(6,428,499.00)	0.00	(6,277,727.00)	150,772.00	-2.3%
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	205,592.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(11,427,753.00)	(11,427,753.00)	(2,620,914.00)	(12,016,948.00)	(589,195.00)	5.2%
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			137,474,876.00	137,474,876.00	32,317,939.12	161,212,722.00	23,737,846.00	17.3%
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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	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	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								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement								
Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan								
Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,026,997.00	1,026,997.00	3,537.16	1,026,997.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	3,197,264.00	3,197,264.00	117,885.25	3,550,483.00	353,219.00	11.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
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	21,676,723.00	21,676,723.00	0.00	0.00	(21,676,723.00)	-100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			25,900,984.00	25,900,984.00	121,422.41	4,577,480.00	(21,323,504.00)	-82.3%

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	185,000.00	185,000.00	0.00	311,712.00		
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	144,000.00	144,000.00	9,964.51	144,000.00	0.00	0.0%
Interest		8660	135,000.00	135,000.00	64,648.75	135,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	130,618.00	130,618.00	0.00	130,618.00	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	470,000.00	523,088.18	171,558.31	470,000.00	(53,088.18)	-10.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	16,517.16	16,303.21	0.00	(16,517.16)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	3,183,500.00	3,183,500.00	1,085,368.00	3,183,500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,248,118.00	4,317,723.34	1,347,842.78	4,374,830.00	57,106.66	1.3%
TOTAL, REVENUES			167,623,978.00	167,693,583.34	33,787,204.31	170,165,032.00	2,471,448.66	1.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	68,116,062.00	68,119,714.00	19,974,621.88	70,711,151.00	(2,591,437.00)	-3.8%
Certificated Pupil Support Salaries		1200	2,368,520.00	2,368,520.00	678,957.87	2,366,588.00	1,932.00	0.1%
Certificated Supervisors' and Administrators' Salaries		1300	5,498,271.00	5,498,271.00	1,860,143.29	5,529,043.00	(30,772.00)	-0.6%
Other Certificated Salaries		1900	3,960,169.00	3,965,169.00	1,100,374.38	3,908,912.00	56,257.00	1.4%
TOTAL, CERTIFICATED SALARIES			79,943,022.00	79,951,674.00	23,614,097.42	82,515,694.00	(2,564,020.00)	-3.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	257,482.00	257,482.00	44,778.35	368,295.00	(110,813.00)	-43.0%
Classified Support Salaries		2200	4,234,889.00	4,244,153.45	1,306,499.45	4,290,558.00	(46,404.55)	-1.1%
Classified Supervisors' and Administrators' Salaries		2300	1,322,905.00	1,322,905.00	408,372.60	1,347,918.00	(25,013.00)	-1.9%
Clerical, Technical and Office Salaries		2400	7,047,290.00	7,046,790.00	2,196,044.81	7,123,155.00	(76,365.00)	-1.1%
Other Classified Salaries		2900	1,342,479.00	1,330,479.00	365,955.79	1,442,853.00	(112,374.00)	-8.4%
TOTAL, CLASSIFIED SALARIES			14,205,045.00	14,201,809.45	4,321,651.00	14,572,779.00	(370,969.55)	-2.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,443,408.00	6,443,408.18	1,906,510.25	6,689,319.00	(245,910.82)	-3.8%
PERS		3201-3202	1,626,252.00	1,654,324.97	485,937.76	1,553,339.00	100,985.97	6.1%
OASDI/Medicare/Alternative		3301-3302	2,167,732.00	2,167,732.18	661,361.88	2,258,415.00	(90,682.82)	-4.2%
Health and Welfare Benefits		3401-3402	22,760,388.00	22,760,388.00	7,415,932.23	22,426,928.00	333,460.00	1.5%
Unemployment Insurance		3501-3502	47,074.00	47,074.00	18,819.98	53,770.00	(6,696.00)	-14.2%
Workers' Compensation		3601-3602	1,848,032.00	1,848,032.00	549,471.53	1,907,009.00	(58,977.00)	-3.2%
OPEB, Allocated		3701-3702	(1.00)	(1.00)	(31,106.52)	(1.00)	0.00	0.0%
OPEB, Active Employees		3751-3752	3,469,634.00	3,469,634.00	894,096.56	3,271,469.00	198,165.00	5.7%
PERS Reduction		3801-3802	28,070.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,076,485.00	1,076,485.00	1,076,485.00	1,076,485.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			39,467,074.00	39,467,077.33	12,977,508.67	39,236,733.00	230,344.33	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	52,050.00	50,000.00	0.00	15,000.00	35,000.00	70.0%
Books and Other Reference Materials		4200	61,829.00	77,925.55	1,541.03	48,000.00	29,925.55	38.4%
Materials and Supplies		4300	1,165,475.00	1,750,943.21	295,129.02	1,409,032.00	341,911.21	19.5%
Noncapitalized Equipment		4400	134,976.00	167,406.00	25,201.72	167,406.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,414,330.00	2,046,274.76	321,871.77	1,639,438.00	406,836.76	19.9%
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	139,734.00	141,367.00	26,538.06	141,167.00	200.00	0.1%
Dues and Memberships		5300	138,544.00	139,349.00	62,910.65	139,349.00	0.00	0.0%
Insurance		5400-5450	1,144,139.00	1,144,139.00	1,198,932.00	1,198,932.00	(54,793.00)	-4.8%
Operations and Housekeeping Services		5500	2,934,856.00	2,934,856.00	705,559.99	2,934,856.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,195,266.00	1,209,859.98	214,471.79	1,306,060.00	(96,200.02)	-8.0%
Transfers of Direct Costs		5710	83,657.00	75,654.76	(16,013.30)	(54,561.00)	130,215.76	172.1%
Transfers of Direct Costs - Interfund		5750	(31,460.00)	(30,851.00)	(10,515.23)	(25,432.00)	(5,419.00)	17.6%
Professional/Consulting Services and Operating Expenditures		5800	1,528,337.00	1,560,013.87	636,920.69	1,705,003.00	(144,989.13)	-9.3%
Communications		5900	1,119,000.00	1,119,170.00	168,598.72	1,119,160.00	10.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,252,073.00	8,293,558.61	2,987,403.37	8,464,534.00	(170,975.39)	-2.1%

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)
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	5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	0.00	5,000.00	100.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	324,235.00	324,235.00	0.00	324,235.00	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	540,893.00	3,461,219.00	(3,461,219.00)	New
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	1,649,599.00	1,649,599.00	687,305.42	1,649,599.00	0.00	0.0%
Other Debt Service - Principal		7439	330,000.00	330,000.00	137,494.08	330,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,303,834.00	2,303,834.00	1,365,692.50	5,765,053.00	(3,461,219.00)	-150.2%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(2,958,600.00)	(2,958,600.00)	(752,544.00)	(2,983,792.00)	25,192.00	-0.9%
Transfers of Indirect Costs - Interfund		7350	(608,021.00)	(612,675.00)	(168,809.72)	(342,155.00)	(270,520.00)	44.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(3,566,621.00)	(3,571,275.00)	(921,353.72)	(3,325,947.00)	(245,328.00)	6.9%
TOTAL, EXPENDITURES			142,023,757.00	142,697,953.15	44,666,871.01	148,868,284.00	(6,170,330.85)	-4.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.00	0.00	(2,000,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.00	0.00	(2,000,000.00)	-100.0%
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	100,000.00	100,000.00	0.00	600,000.00	(500,000.00)	-500.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	600,000.00	(500,000.00)	-500.0%
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	(28,788,316.00)	(28,788,316.00)	0.00	(29,679,670.00)	(891,354.00)	3.1%
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			(28,788,316.00)	(28,788,316.00)	0.00	(29,679,670.00)	(891,354.00)	3.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(26,888,316.00)	(26,888,316.00)	0.00	(30,279,670.00)	(3,391,354.00)	12.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	6,428,499.00	6,428,499.00	0.00	6,277,727.00	(150,772.00)	-2.3%
2) Federal Revenue		8100-8299	11,285,566.00	13,143,351.39	1,368,575.94	11,200,943.00	(1,942,408.39)	-14.8%
3) Other State Revenue		8300-8599	7,445,197.00	7,673,722.30	3,326,231.68	10,048,097.00	2,374,374.70	30.9%
4) Other Local Revenue		8600-8799	5,028,613.00	6,260,821.04	1,984,600.15	5,836,782.00	(424,039.04)	-6.8%
5) TOTAL, REVENUES			30,187,875.00	33,506,393.73	6,679,407.77	33,363,549.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	18,572,899.00	18,231,224.77	5,674,204.93	19,607,604.00	(1,376,379.23)	-7.5%
2) Classified Salaries		2000-2999	11,075,902.00	10,995,398.03	3,095,759.08	11,339,913.00	(344,514.97)	-3.1%
3) Employee Benefits		3000-3999	14,393,602.00	14,292,095.49	4,321,797.54	14,226,434.00	65,661.49	0.5%
4) Books and Supplies		4000-4999	3,412,842.00	9,678,633.76	969,935.27	5,533,567.00	4,145,066.76	42.8%
5) Services and Other Operating Expenditures		5000-5999	8,615,496.00	8,086,343.24	1,488,742.61	8,612,008.00	(525,664.76)	-6.5%
6) Capital Outlay		6000-6999	29,362.00	29,362.00	39,418.32	555,180.00	(525,818.00)	-1790.8%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	101,518.00	101,518.00	0.00	101,518.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,958,600.00	2,958,600.00	752,544.00	2,983,792.00	(25,192.00)	-0.9%
9) TOTAL, EXPENDITURES			59,160,221.00	64,373,175.29	16,342,401.75	62,960,016.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,972,346.00)	(30,866,781.56)	(9,662,993.98)	(29,596,467.00)		
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	28,788,316.00	28,788,316.00	0.00	29,679,670.00	891,354.00	3.1%
4) TOTAL, OTHER FINANCING SOURCES/USES			28,788,316.00	28,788,316.00	0.00	29,679,670.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(184,030.00)	(2,078,465.56)	(9,662,993.98)	83,203.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,858,217.86	2,858,217.86		2,858,217.86	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,858,217.86	2,858,217.86		2,858,217.86		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,858,217.86	2,858,217.86		2,858,217.86		
2) Ending Balance, June 30 (E + F1e)			2,674,187.86	779,752.30		2,941,420.86		
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			2,689,389.19	779,752.30		2,941,420.86		
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			(15,201.33)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	6,428,499.00	6,428,499.00	0.00	6,277,727.00	(150,772.00)	-2.3%
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			6,428,499.00	6,428,499.00	0.00	6,277,727.00	(150,772.00)	-2.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,105,095.00	4,105,095.00	0.00	3,862,966.00	(242,129.00)	-5.9%
Special Education Discretionary Grants		8182	288,166.00	288,166.00	0.00	285,809.00	(2,357.00)	-0.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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	3,458,603.00	4,448,671.22	768,248.22	3,358,286.00	(1,090,385.22)	-24.5%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	635,001.00	848,453.51	175,815.51	818,732.00	(29,721.51)	-3.5%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	428,362.00	487,942.35	0.00	395,486.00	(92,456.35)	-18.9%
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	299,634.00	335,191.32	35,557.32	335,191.00	(0.32)	0.0%
Vocational and Applied Technology Education	3500-3699	8290	527,524.00	600,235.87	0.00	569,584.00	(30,651.87)	-5.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,543,181.00	2,029,596.12	388,954.89	1,574,889.00	(454,707.12)	-22.4%
TOTAL, FEDERAL REVENUE			11,285,566.00	13,143,351.39	1,368,575.94	11,200,943.00	(1,942,408.39)	-14.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	156,051.00	156,051.00	0.00	156,051.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,681,032.00	2,681,032.00	0.00	2,681,032.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,402,015.00	1,402,015.00	0.00	1,402,015.00	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	773,532.00	773,532.00	142,006.21	959,291.00	185,759.00	24.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,432,567.00	2,661,092.30	3,184,225.47	4,849,708.00	2,188,615.70	82.2%

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)
TOTAL, OTHER STATE REVENUE			7,445,197.00	7,673,722.30	3,326,231.68	10,048,097.00	2,374,374.70	30.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	300,000.00	300,000.00	119,165.92	300,000.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	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		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,958,511.00	5,190,719.04	1,849,729.23	5,300,818.00	110,098.96	2.1%
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	770,102.00	770,102.00	15,705.00	235,964.00	(534,138.00)	-69.4%
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			5,028,613.00	6,260,821.04	1,984,600.15	5,836,782.00	(424,039.04)	-6.8%
TOTAL, REVENUES			30,187,875.00	33,506,393.73	6,679,407.77	33,363,549.00	(142,844.73)	-0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,574,207.00	9,631,834.57	2,907,197.12	9,800,875.00	(169,040.43)	-1.8%
Certificated Pupil Support Salaries		1200	2,169,283.00	2,015,778.49	615,011.31	2,272,728.00	(256,949.51)	-12.7%
Certificated Supervisors' and Administrators' Salaries		1300	747,612.00	747,612.00	196,727.46	680,937.00	66,675.00	8.9%
Other Certificated Salaries		1900	6,081,797.00	5,835,999.71	1,955,269.04	6,853,064.00	(1,017,064.29)	-17.4%
TOTAL, CERTIFICATED SALARIES			18,572,899.00	18,231,224.77	5,674,204.93	19,607,604.00	(1,376,379.23)	-7.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,564,339.00	4,557,777.57	1,287,284.96	4,892,289.00	(334,511.43)	-7.3%
Classified Support Salaries		2200	3,590,921.00	3,590,921.00	1,097,652.18	3,635,068.00	(44,147.00)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	245,528.00	245,528.00	91,914.75	264,279.00	(18,751.00)	-7.6%
Clerical, Technical and Office Salaries		2400	1,133,071.00	1,145,573.45	333,962.20	1,087,939.00	57,634.45	5.0%
Other Classified Salaries		2900	1,542,043.00	1,455,598.01	284,944.99	1,460,338.00	(4,739.99)	-0.3%
TOTAL, CLASSIFIED SALARIES			11,075,902.00	10,995,398.03	3,095,759.08	11,339,913.00	(344,514.97)	-3.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,459,276.00	1,479,474.37	440,833.48	1,568,774.00	(89,299.63)	-6.0%
PERS		3201-3202	1,234,975.00	1,274,681.54	351,395.28	1,356,205.00	(81,523.46)	-6.4%
OASDI/Medicare/Alternative		3301-3302	1,141,892.00	1,114,140.93	321,429.20	1,148,919.00	(34,778.07)	-3.1%
Health and Welfare Benefits		3401-3402	8,905,433.00	8,880,137.83	2,789,512.50	8,598,126.00	282,011.83	3.2%
Unemployment Insurance		3501-3502	16,474.00	16,992.35	4,349.80	15,474.00	1,518.35	8.9%
Workers' Compensation		3601-3602	581,978.00	591,496.37	172,353.36	601,448.00	(9,951.63)	-1.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	4,736.00	(4,736.00)	New
OPEB, Active Employees		3751-3752	937,933.00	935,172.10	241,923.92	932,752.00	2,420.10	0.3%
PERS Reduction		3801-3802	115,641.00	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			14,393,602.00	14,292,095.49	4,321,797.54	14,226,434.00	65,661.49	0.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	843,578.00	666,332.00	450,536.50	776,475.00	(110,143.00)	-16.5%
Books and Other Reference Materials		4200	116,861.00	142,617.00	23,703.63	123,067.00	19,550.00	13.7%
Materials and Supplies		4300	2,134,649.00	8,377,386.49	375,994.51	3,154,462.00	5,222,924.49	62.3%
Noncapitalized Equipment		4400	317,754.00	492,298.27	119,700.63	1,479,563.00	(987,264.73)	-200.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,412,842.00	9,678,633.76	969,935.27	5,533,567.00	4,145,066.76	42.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,143,948.00	5,067,830.63	345,367.53	5,274,412.00	(206,581.37)	-4.1%
Travel and Conferences		5200	230,518.00	171,389.20	55,594.97	253,746.00	(82,356.80)	-48.1%
Dues and Memberships		5300	175,146.00	153,382.00	132,337.45	160,496.00	(7,114.00)	-4.6%
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	681,882.00	691,078.00	97,281.36	647,375.00	43,703.00	6.3%
Transfers of Direct Costs		5710	(83,657.00)	(75,654.76)	16,013.30	54,561.00	(130,215.76)	172.1%
Transfers of Direct Costs - Interfund		5750	26,500.00	26,500.00	13,742.89	21,101.00	5,399.00	20.4%
Professional/Consulting Services and Operating Expenditures		5800	2,435,509.00	2,038,668.17	823,677.24	2,189,239.00	(150,570.83)	-7.4%
Communications		5900	5,650.00	13,150.00	4,727.87	11,078.00	2,072.00	15.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,615,496.00	8,086,343.24	1,488,742.61	8,612,008.00	(525,664.76)	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	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	29,362.00	29,362.00	39,418.32	555,180.00	(525,818.00)	-1790.8%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			29,362.00	29,362.00	39,418.32	555,180.00	(525,818.00)	-1790.8%
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	31,518.00	31,518.00	0.00	31,518.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	70,000.00	70,000.00	0.00	70,000.00	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)			101,518.00	101,518.00	0.00	101,518.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	2,958,600.00	2,958,600.00	752,544.00	2,983,792.00	(25,192.00)	-0.9%
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			2,958,600.00	2,958,600.00	752,544.00	2,983,792.00	(25,192.00)	-0.9%
TOTAL, EXPENDITURES			59,160,221.00	64,373,175.29	16,342,401.75	62,960,016.00	1,413,159.29	2.2%

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	28,788,316.00	28,788,316.00	0.00	29,679,670.00	891,354.00	3.1%
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			28,788,316.00	28,788,316.00	0.00	29,679,670.00	891,354.00	3.1%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			28,788,316.00	28,788,316.00	0.00	29,679,670.00	(891,354.00)	3.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	143,903,375.00	143,903,375.00	32,317,939.12	167,490,449.00	23,587,074.00	16.4%
2) Federal Revenue		8100-8299	11,285,566.00	13,143,351.39	1,368,575.94	11,200,943.00	(1,942,408.39)	-14.8%
3) Other State Revenue		8300-8599	33,346,181.00	33,574,706.30	3,447,654.09	14,625,577.00	(18,949,129.30)	-56.4%
4) Other Local Revenue		8600-8799	9,276,731.00	10,578,544.38	3,332,442.93	10,211,612.00	(366,932.38)	-3.5%
5) TOTAL, REVENUES			197,811,853.00	201,199,977.07	40,466,612.08	203,528,581.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	98,515,921.00	98,182,898.77	29,288,302.35	102,123,298.00	(3,940,399.23)	-4.0%
2) Classified Salaries		2000-2999	25,280,947.00	25,197,207.48	7,417,410.08	25,912,692.00	(715,484.52)	-2.8%
3) Employee Benefits		3000-3999	53,860,676.00	53,759,172.82	17,299,306.21	53,463,167.00	296,005.82	0.6%
4) Books and Supplies		4000-4999	4,827,172.00	11,724,908.52	1,291,807.04	7,173,005.00	4,551,903.52	38.8%
5) Services and Other Operating Expenditures		5000-5999	16,867,569.00	16,379,901.85	4,476,145.98	17,076,542.00	(696,640.15)	-4.3%
6) Capital Outlay		6000-6999	34,362.00	34,362.00	39,418.32	555,180.00	(520,818.00)	-1515.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,405,352.00	2,405,352.00	1,365,692.50	5,866,571.00	(3,461,219.00)	-143.9%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(608,021.00)	(612,675.00)	(168,809.72)	(342,155.00)	(270,520.00)	44.2%
9) TOTAL, EXPENDITURES			201,183,978.00	207,071,128.44	61,009,272.76	211,828,300.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,372,125.00)	(5,871,151.37)	(20,542,660.68)	(8,299,719.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	2,000,000.00	2,000,000.00	0.00	0.00	(2,000,000.00)	-100.0%
b) Transfers Out		7600-7629	100,000.00	100,000.00	0.00	600,000.00	(500,000.00)	-500.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,900,000.00	1,900,000.00	0.00	(600,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,472,125.00)	(3,971,151.37)	(20,542,660.68)	(8,899,719.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,860,180.98	28,860,180.98		28,860,180.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			28,860,180.98	28,860,180.98		28,860,180.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,860,180.98	28,860,180.98		28,860,180.98		
2) Ending Balance, June 30 (E + F1e)			27,388,055.98	24,889,029.61		19,960,461.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,500.00	2,500.00		2,500.00		
Stores		9712	179,686.00	177,138.00		179,686.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2,689,389.19	779,752.30		2,941,420.86		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	24,516,480.79	23,929,639.31		16,836,855.12		

Description	Resource Codes	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	39,409,388.00	39,614,980.00	22,125,528.00	59,287,309.00	19,672,329.00	49.7%
Education Protection Account State Aid - Current Year		8012	30,512,131.00	30,512,131.00	6,287,414.00	30,512,131.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	273,298.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	574,048.00	574,048.00	0.00	568,619.00	(5,429.00)	-0.9%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	67,281,783.00	67,281,783.00	0.00	73,164,475.00	5,882,692.00	8.7%
Unsecured Roll Taxes		8042	6,985,768.00	6,985,768.00	6,014,080.44	6,707,869.00	(277,899.00)	-4.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	2,630,000.00	2,630,000.00	238,532.68	2,221,000.00	(409,000.00)	-15.6%
Education Revenue Augmentation Fund (ERAF)		8045	7,591,578.00	7,591,578.00	0.00	6,807,950.00	(783,628.00)	-10.3%
Community Redevelopment Funds (SB 617/699/1992)		8047	140,840.00	140,840.00	0.00	238,044.00	97,204.00	69.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			155,125,536.00	155,331,128.00	34,938,853.12	179,507,397.00	24,176,269.00	15.6%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(6,428,499.00)	(6,428,499.00)	0.00	(6,277,727.00)	150,772.00	-2.3%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	6,428,499.00	6,428,499.00	0.00	6,277,727.00	(150,772.00)	-2.3%
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	205,592.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(11,427,753.00)	(11,427,753.00)	(2,620,914.00)	(12,016,948.00)	(589,195.00)	5.2%
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			143,903,375.00	143,903,375.00	32,317,939.12	167,490,449.00	23,587,074.00	16.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	4,105,095.00	4,105,095.00	0.00	3,862,966.00	(242,129.00)	-5.9%
Special Education Discretionary Grants		8182	288,166.00	288,166.00	0.00	285,809.00	(2,357.00)	-0.8%
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	3,458,603.00	4,448,671.22	768,248.22	3,358,286.00	(1,090,385.22)	-24.5%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	635,001.00	848,453.51	175,815.51	818,732.00	(29,721.51)	-3.5%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	428,362.00	487,942.35	0.00	395,486.00	(92,456.35)	-18.9%
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	299,634.00	335,191.32	35,557.32	335,191.00	(0.32)	0.0%
Vocational and Applied Technology Education	3500-3699	8290	527,524.00	600,235.87	0.00	569,584.00	(30,651.87)	-5.1%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,543,181.00	2,029,596.12	388,954.89	1,574,889.00	(454,707.12)	-22.4%
TOTAL, FEDERAL REVENUE			11,285,566.00	13,143,351.39	1,368,575.94	11,200,943.00	(1,942,408.39)	-14.8%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	156,051.00	156,051.00	0.00	156,051.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,681,032.00	2,681,032.00	0.00	2,681,032.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,402,015.00	1,402,015.00	0.00	1,402,015.00	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	1,026,997.00	1,026,997.00	3,537.16	1,026,997.00	0.00	0.0%
Lottery - Unrestricted and Instructional Mater		8560	3,970,796.00	3,970,796.00	259,891.46	4,509,774.00	538,978.00	13.6%
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	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	24,109,290.00	24,337,815.30	3,184,225.47	4,849,708.00	(19,488,107.30)	-80.1%

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			33,346,181.00	33,574,706.30	3,447,654.09	14,625,577.00	(18,949,129.30)	-56.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	185,000.00	185,000.00	0.00	311,712.00	126,712.00	68.5%
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	144,000.00	144,000.00	9,964.51	144,000.00	0.00	0.0%
Interest		8660	135,000.00	135,000.00	64,648.75	135,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	300,000.00	300,000.00	119,165.92	300,000.00	0.00	0.0%
Interagency Services	All Other	8677	130,618.00	130,618.00	0.00	130,618.00	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	470,000.00	523,088.18	171,558.31	470,000.00	(53,088.18)	-10.1%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	16,517.16	16,303.21	0.00	(16,517.16)	-100.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	7,142,011.00	8,374,219.04	2,935,097.23	8,484,318.00	110,098.96	1.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	770,102.00	770,102.00	15,705.00	235,964.00	(534,138.00)	-69.4%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			9,276,731.00	10,578,544.38	3,332,442.93	10,211,612.00	(366,932.38)	-3.5%
TOTAL, REVENUES			197,811,853.00	201,199,977.07	40,466,612.08	203,528,581.00	2,328,603.93	1.2%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	77,690,269.00	77,751,548.57	22,881,819.00	80,512,026.00	(2,760,477.43)	-3.6%
Certificated Pupil Support Salaries		1200	4,537,803.00	4,384,298.49	1,293,969.18	4,639,316.00	(255,017.51)	-5.8%
Certificated Supervisors' and Administrators' Salaries		1300	6,245,883.00	6,245,883.00	2,056,870.75	6,209,980.00	35,903.00	0.6%
Other Certificated Salaries		1900	10,041,966.00	9,801,168.71	3,055,643.42	10,761,976.00	(960,807.29)	-9.8%
TOTAL, CERTIFICATED SALARIES			98,515,921.00	98,182,898.77	29,288,302.35	102,123,298.00	(3,940,399.23)	-4.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,821,821.00	4,815,259.57	1,332,063.31	5,260,584.00	(445,324.43)	-9.2%
Classified Support Salaries		2200	7,825,810.00	7,835,074.45	2,404,151.63	7,925,626.00	(90,551.55)	-1.2%
Classified Supervisors' and Administrators' Salaries		2300	1,568,433.00	1,568,433.00	500,287.35	1,612,197.00	(43,764.00)	-2.8%
Clerical, Technical and Office Salaries		2400	8,180,361.00	8,192,363.45	2,530,007.01	8,211,094.00	(18,730.55)	-0.2%
Other Classified Salaries		2900	2,884,522.00	2,786,077.01	650,900.78	2,903,191.00	(117,113.99)	-4.2%
TOTAL, CLASSIFIED SALARIES			25,280,947.00	25,197,207.48	7,417,410.08	25,912,692.00	(715,484.52)	-2.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,902,684.00	7,922,882.55	2,347,343.73	8,258,093.00	(335,210.45)	-4.2%
PERS		3201-3202	2,861,227.00	2,929,006.51	837,333.04	2,909,544.00	19,462.51	0.7%
OASDI/Medicare/Alternative		3301-3302	3,309,624.00	3,281,873.11	982,791.08	3,407,334.00	(125,460.89)	-3.8%
Health and Welfare Benefits		3401-3402	31,665,821.00	31,640,525.83	10,205,444.73	31,025,054.00	615,471.83	1.9%
Unemployment Insurance		3501-3502	63,548.00	64,066.35	23,169.78	69,244.00	(5,177.65)	-8.1%
Workers' Compensation		3601-3602	2,430,010.00	2,439,528.37	721,824.89	2,508,457.00	(68,928.63)	-2.8%
OPEB, Allocated		3701-3702	(1.00)	(1.00)	(31,106.52)	4,735.00	(4,736.00)	473600.0%
OPEB, Active Employees		3751-3752	4,407,567.00	4,404,806.10	1,136,020.48	4,204,221.00	200,585.10	4.6%
PERS Reduction		3801-3802	143,711.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,076,485.00	1,076,485.00	1,076,485.00	1,076,485.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			53,860,676.00	53,759,172.82	17,299,306.21	53,463,167.00	296,005.82	0.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	895,628.00	716,332.00	450,536.50	791,475.00	(75,143.00)	-10.5%
Books and Other Reference Materials		4200	178,690.00	220,542.55	25,244.66	171,067.00	49,475.55	22.4%
Materials and Supplies		4300	3,300,124.00	10,128,329.70	671,123.53	4,563,494.00	5,564,835.70	54.9%
Noncapitalized Equipment		4400	452,730.00	659,704.27	144,902.35	1,646,969.00	(987,264.73)	-149.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,827,172.00	11,724,908.52	1,291,807.04	7,173,005.00	4,551,903.52	38.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	5,143,948.00	5,067,830.63	345,367.53	5,274,412.00	(206,581.37)	-4.1%
Travel and Conferences		5200	370,252.00	312,756.20	82,133.03	394,913.00	(82,156.80)	-26.3%
Dues and Memberships		5300	313,690.00	292,731.00	195,248.10	299,845.00	(7,114.00)	-2.4%
Insurance		5400-5450	1,144,139.00	1,144,139.00	1,198,932.00	1,198,932.00	(54,793.00)	-4.8%
Operations and Housekeeping Services		5500	2,934,856.00	2,934,856.00	705,559.99	2,934,856.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,877,148.00	1,900,937.98	311,753.15	1,953,435.00	(52,497.02)	-2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,960.00)	(4,351.00)	3,227.66	(4,331.00)	(20.00)	0.5%
Professional/Consulting Services and Operating Expenditures		5800	3,963,846.00	3,598,682.04	1,460,597.93	3,894,242.00	(295,559.96)	-8.2%
Communications		5900	1,124,650.00	1,132,320.00	173,326.59	1,130,238.00	2,082.00	0.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16,867,569.00	16,379,901.85	4,476,145.98	17,076,542.00	(696,640.15)	-4.3%

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	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	34,362.00	34,362.00	39,418.32	555,180.00	(520,818.00)	-1515.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			34,362.00	34,362.00	39,418.32	555,180.00	(520,818.00)	-1515.7%
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	31,518.00	31,518.00	0.00	31,518.00	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	324,235.00	324,235.00	0.00	324,235.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	540,893.00	3,461,219.00	(3,461,219.00)	New
All Other Transfers		7281-7283	70,000.00	70,000.00	0.00	70,000.00	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	1,649,599.00	1,649,599.00	687,305.42	1,649,599.00	0.00	0.0%
Other Debt Service - Principal		7439	330,000.00	330,000.00	137,494.08	330,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,405,352.00	2,405,352.00	1,365,692.50	5,866,571.00	(3,461,219.00)	-143.9%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(608,021.00)	(612,675.00)	(168,809.72)	(342,155.00)	(270,520.00)	44.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(608,021.00)	(612,675.00)	(168,809.72)	(342,155.00)	(270,520.00)	44.2%
TOTAL, EXPENDITURES			201,183,978.00	207,071,128.44	61,009,272.76	211,828,300.00	(4,757,171.56)	-2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	2,000,000.00	2,000,000.00	0.00	0.00	(2,000,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			2,000,000.00	2,000,000.00	0.00	0.00	(2,000,000.00)	-100.0%
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	100,000.00	100,000.00	0.00	600,000.00	(500,000.00)	-500.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			100,000.00	100,000.00	0.00	600,000.00	(500,000.00)	-500.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
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)			1,900,000.00	1,900,000.00	0.00	(600,000.00)	2,500,000.00	-131.6%

Resource	Description	2013-14 Projected Year Totals
5640	Medi-Cal Billing Option	53,845.30
6300	Lottery: Instructional Materials	622,125.16
7091	Economic Impact Aid (EIA): Limited English	2,144,953.62
7230	Transportation: Home to School	0.11
8150	Ongoing & Major Maintenance Account (RM.	120,496.67
Total, Restricted Balance		<u>2,941,420.86</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	638,156.00	687,631.00	0.00	687,630.00	(1.00)	0.0%
3) Other State Revenue		8300-8599	6,071,142.00	6,071,142.00	40,512.98	5,968,951.00	(102,191.00)	-1.7%
4) Other Local Revenue		8600-8799	230,000.00	230,900.09	113,381.73	230,000.00	(900.09)	-0.4%
5) TOTAL, REVENUES			6,939,298.00	6,989,673.09	153,894.71	6,886,581.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,647,746.00	2,622,432.00	592,387.23	2,785,654.00	(163,222.00)	-6.2%
2) Classified Salaries		2000-2999	980,006.00	1,004,219.00	316,921.06	1,027,909.00	(23,690.00)	-2.4%
3) Employee Benefits		3000-3999	1,415,398.00	1,411,800.00	385,936.69	1,444,180.00	(32,380.00)	-2.3%
4) Books and Supplies		4000-4999	260,458.00	282,650.09	68,821.54	235,794.00	46,856.09	16.6%
5) Services and Other Operating Expenditures		5000-5999	331,149.00	359,377.00	77,202.03	390,051.00	(30,674.00)	-8.5%
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	304,541.00	309,195.00	82,571.00	16,257.00	292,938.00	94.7%
9) TOTAL, EXPENDITURES			5,939,298.00	5,989,673.09	1,523,839.55	5,899,845.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,000,000.00	1,000,000.00	(1,369,944.84)	986,736.00		
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	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,000,000.00)	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)			0.00	0.00	(1,369,944.84)	986,736.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,548,365.02	3,548,365.02		3,548,365.02	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,548,365.02	3,548,365.02		3,548,365.02		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,548,365.02	3,548,365.02		3,548,365.02		
2) Ending Balance, June 30 (E + F1e)			3,548,365.02	3,548,365.02		4,535,101.02		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
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	3,548,365.02	3,548,365.02		4,535,101.02		
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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	638,156.00	687,631.00	0.00	687,630.00	(1.00)	0.0%
TOTAL, FEDERAL REVENUE			638,156.00	687,631.00	0.00	687,630.00	(1.00)	0.0%
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	6,071,142.00	6,071,142.00	40,512.98	5,968,951.00	(102,191.00)	-1.7%
TOTAL, OTHER STATE REVENUE			6,071,142.00	6,071,142.00	40,512.98	5,968,951.00	(102,191.00)	-1.7%
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	5,000.00	5,000.00	2,178.14	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	225,000.00	225,900.09	111,203.59	225,000.00	(900.09)	-0.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			230,000.00	230,900.09	113,381.73	230,000.00	(900.09)	-0.4%
TOTAL, REVENUES			6,939,298.00	6,989,673.09	153,894.71	6,886,581.00		

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	1,856,749.00	1,842,285.00	364,638.71	1,980,106.00	(137,821.00)	-7.5%
Certificated Pupil Support Salaries		1200	60,000.00	60,000.00	20,885.12	62,834.00	(2,834.00)	-4.7%
Certificated Supervisors' and Administrators' Salaries		1300	440,697.00	442,702.47	136,190.68	372,171.00	70,531.47	15.9%
Other Certificated Salaries		1900	290,300.00	277,444.53	70,672.72	370,543.00	(93,098.47)	-33.6%
TOTAL, CERTIFICATED SALARIES			2,647,746.00	2,622,432.00	592,387.23	2,785,654.00	(163,222.00)	-6.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	183,062.00	183,062.00	60,610.00	185,559.00	(2,497.00)	-1.4%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	796,944.00	821,157.00	256,311.06	842,350.00	(21,193.00)	-2.6%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			980,006.00	1,004,219.00	316,921.06	1,027,909.00	(23,690.00)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	204,374.00	204,374.00	42,134.40	216,479.00	(12,105.00)	-5.9%
PERS		3201-3202	118,025.00	132,767.00	37,663.11	113,363.00	19,404.00	14.6%
OASDI/Medicare/Alternative		3301-3302	111,450.00	111,450.00	34,149.19	125,293.00	(13,843.00)	-12.4%
Health and Welfare Benefits		3401-3402	843,006.00	839,408.00	239,684.49	866,070.00	(26,662.00)	-3.2%
Unemployment Insurance		3501-3502	1,765.00	1,765.00	455.45	1,867.00	(102.00)	-5.8%
Workers' Compensation		3601-3602	74,261.00	74,261.00	17,890.58	73,333.00	928.00	1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	47,775.00	47,775.00	13,959.47	47,775.00	0.00	0.0%
PERS Reduction		3801-3802	14,742.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,415,398.00	1,411,800.00	385,936.69	1,444,180.00	(32,380.00)	-2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	110,089.00	110,089.00	58,527.79	110,089.00	0.00	0.0%
Books and Other Reference Materials		4200	13,376.00	18,006.00	0.00	12,006.00	6,000.00	33.3%
Materials and Supplies		4300	84,840.00	103,902.09	10,293.75	76,546.00	27,356.09	26.3%
Noncapitalized Equipment		4400	52,153.00	50,653.00	0.00	37,153.00	13,500.00	26.7%
TOTAL, BOOKS AND SUPPLIES			260,458.00	282,650.09	68,821.54	235,794.00	46,856.09	16.6%

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)
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	19,047.00	26,047.00	2,908.84	22,999.00	3,048.00	11.7%
Dues and Memberships		5300	1,500.00	1,500.00	0.00	0.00	1,500.00	100.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	47,800.00	46,800.00	6,878.65	74,759.00	(27,959.00)	-59.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	53,368.00	49,368.00	24,177.92	31,468.00	17,900.00	36.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	7,560.00	6,951.00	2,397.68	6,431.00	520.00	7.5%
Professional/Consulting Services and Operating Expenditures		5800	172,652.00	177,471.00	16,838.94	230,194.00	(52,723.00)	-29.7%
Communications		5900	29,222.00	51,240.00	24,000.00	24,200.00	27,040.00	52.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			331,149.00	359,377.00	77,202.03	390,051.00	(30,674.00)	-8.5%
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	304,541.00	309,195.00	82,571.00	16,257.00	292,938.00	94.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			304,541.00	309,195.00	82,571.00	16,257.00	292,938.00	94.7%
TOTAL, EXPENDITURES			5,939,298.00	5,989,673.09	1,523,839.55	5,899,845.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
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)			(1,000,000.00)	(1,000,000.00)	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	635,155.00	673,839.47	190,182.47	641,842.00	(31,997.47)	-4.7%
3) Other State Revenue		8300-8599	802,676.00	873,228.02	205,891.02	798,947.00	(74,281.02)	-8.5%
4) Other Local Revenue		8600-8799	31,805.00	43,428.89	11,623.89	39,732.00	(3,696.89)	-8.5%
5) TOTAL, REVENUES			1,469,636.00	1,590,496.38	407,697.38	1,480,521.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	375,603.00	416,516.79	143,092.52	414,324.00	2,192.79	0.5%
2) Classified Salaries		2000-2999	479,329.00	437,257.82	170,893.60	439,360.00	(2,102.18)	-0.5%
3) Employee Benefits		3000-3999	586,468.00	586,498.39	190,721.01	587,943.00	(1,444.61)	-0.2%
4) Books and Supplies		4000-4999	9,275.00	129,960.38	0.00	10,498.00	119,462.38	91.9%
5) Services and Other Operating Expenditures		5000-5999	18,961.00	20,263.00	9,531.66	28,396.00	(8,133.00)	-40.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,469,636.00	1,590,496.38	514,238.79	1,480,521.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	0.00	(106,541.41)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND								
BALANCE (C + D4)			0.00	0.00	(106,541.41)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	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	635,155.00	673,839.47	190,182.47	641,842.00	(31,997.47)	-4.7%
TOTAL, FEDERAL REVENUE			635,155.00	673,839.47	190,182.47	641,842.00	(31,997.47)	-4.7%
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	802,676.00	798,947.00	131,610.00	798,947.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	74,281.02	74,281.02	0.00	(74,281.02)	-100.0%
TOTAL, OTHER STATE REVENUE			802,676.00	873,228.02	205,891.02	798,947.00	(74,281.02)	-8.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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								
Child Development Parent Fees		8673	31,805.00	43,219.26	11,414.26	39,732.00	(3,487.26)	-8.1%
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	209.63	209.63	0.00	(209.63)	-100.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			31,805.00	43,428.89	11,623.89	39,732.00	(3,696.89)	-8.5%
TOTAL, REVENUES			1,469,636.00	1,590,496.38	407,697.38	1,480,521.00		

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	287,474.00	322,790.08	106,156.70	316,261.00	6,529.08	2.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	88,129.00	93,726.71	36,658.06	97,785.00	(4,058.29)	-4.3%
Other Certificated Salaries		1900	0.00	0.00	277.76	278.00	(278.00)	New
TOTAL, CERTIFICATED SALARIES			375,603.00	416,516.79	143,092.52	414,324.00	2,192.79	0.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	405,544.00	377,928.51	160,845.33	411,767.00	(33,838.49)	-9.0%
Classified Support Salaries		2200	13,228.00	13,480.56	4,493.52	12,454.00	1,026.56	7.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	14,557.00	14,848.75	4,942.75	15,139.00	(290.25)	-2.0%
Other Classified Salaries		2900	46,000.00	31,000.00	612.00	0.00	31,000.00	100.0%
TOTAL, CLASSIFIED SALARIES			479,329.00	437,257.82	170,893.60	439,360.00	(2,102.18)	-0.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,740.00	33,869.49	9,716.97	28,640.00	5,229.49	15.4%
PERS		3201-3202	54,494.00	67,269.70	19,937.55	62,187.00	5,082.70	7.6%
OASDI/Medicare/Alternative		3301-3302	38,655.00	41,658.22	14,791.30	41,167.00	491.22	1.2%
Health and Welfare Benefits		3401-3402	409,490.00	394,726.32	130,729.18	409,343.00	(14,616.68)	-3.7%
Unemployment Insurance		3501-3502	411.00	432.86	157.25	474.00	(41.14)	-9.5%
Workers' Compensation		3601-3602	17,679.00	18,230.56	6,186.53	16,897.00	1,333.56	7.3%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	29,067.00	30,311.24	9,202.23	29,235.00	1,076.24	3.6%
PERS Reduction		3801-3802	5,932.00	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			586,468.00	586,498.39	190,721.01	587,943.00	(1,444.61)	-0.2%
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	9,275.00	129,960.38	0.00	7,540.00	122,420.38	94.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	2,958.00	(2,958.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			9,275.00	129,960.38	0.00	10,498.00	119,462.38	91.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	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	14,551.00	15,853.00	8,586.66	23,986.00	(8,133.00)	-51.3%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,410.00	4,410.00	945.00	4,410.00	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			18,961.00	20,263.00	9,531.66	28,396.00	(8,133.00)	-40.1%
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,469,636.00	1,590,496.38	514,238.79	1,480,521.00		

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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	1,000.00	1,000.00	172.47	800.00	(200.00)	-20.0%
5) TOTAL REVENUES			1,000.00	1,000.00	172.47	800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	500.00	500.00	0.00	500.00	0.00	0.0%
3) Employee Benefits		3000-3999	49.00	49.00	0.00	49.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	30,000.00	30,000.00	0.00	30,000.00	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			31,549.00	31,549.00	0.00	31,549.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(30,549.00)	(30,549.00)	172.47	(30,749.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	500,000.00	500,000.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	500,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(30,549.00)	(30,549.00)	172.47	469,251.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	163,192.57	163,192.57		163,192.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			163,192.57	163,192.57		163,192.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			163,192.57	163,192.57		163,192.57		
2) Ending Balance, June 30 (E + F1e)			132,643.57	132,643.57		632,443.57		
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			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	132,643.57	132,643.57		632,443.57		
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)
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	1,000.00	1,000.00	172.47	800.00	(200.00)	-20.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,000.00	1,000.00	172.47	800.00	(200.00)	-20.0%
TOTAL, REVENUES			1,000.00	1,000.00	172.47	800.00		

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	500.00	500.00	0.00	500.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			500.00	500.00	0.00	500.00	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	38.00	38.00	0.00	38.00	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	1.00	1.00	0.00	1.00	0.00	0.0%
Workers' Compensation		3601-3602	10.00	10.00	0.00	10.00	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			49.00	49.00	0.00	49.00	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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,000.00	1,000.00	0.00	1,000.00	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	30,000.00	30,000.00	0.00	30,000.00	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			30,000.00	30,000.00	0.00	30,000.00	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			31,549.00	31,549.00	0.00	31,549.00		

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, 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	500,000.00	500,000.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	500,000.00	500,000.00	New
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	500,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	75,000.00	75,000.00	12,706.39	65,000.00	(10,000.00)	-13.3%
5) TOTAL, REVENUES			75,000.00	75,000.00	12,706.39	65,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75,000.00	75,000.00	12,706.39	65,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	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)			75,000.00	75,000.00	12,706.39	65,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	12,155,157.64	12,155,157.64	12,155,157.64	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				12,155,157.64	12,155,157.64	12,155,157.64		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				12,155,157.64	12,155,157.64	12,155,157.64		
2) Ending Balance, June 30 (E + F1e)				12,230,157.64	12,230,157.64	12,220,157.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	12,230,157.64	12,230,157.64	12,220,157.64		
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	75,000.00	75,000.00	12,706.39	65,000.00	(10,000.00)	-13.3%
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			75,000.00	75,000.00	12,706.39	65,000.00	(10,000.00)	-13.3%
TOTAL, REVENUES			75,000.00	75,000.00	12,706.39	65,000.00		
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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	24,600.00	24,600.00	5,538.46	24,600.00	0.00	0.0%
5) TOTAL, REVENUES			24,600.00	24,600.00	5,538.46	24,600.00		
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)			24,600.00	24,600.00	5,538.46	24,600.00		
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	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,000,000.00)	(1,000,000.00)	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)			(975,400.00)	(975,400.00)	5,538.46	24,600.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	5,943,955.64	5,943,955.64	5,943,955.64	0.00	0.0%
b) Audit Adjustments			9793	0.00	0.00	0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)				5,943,955.64	5,943,955.64	5,943,955.64		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				5,943,955.64	5,943,955.64	5,943,955.64		
2) Ending Balance, June 30 (E + F1e)				4,968,555.64	4,968,555.64	5,968,555.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash			9711	0.00	0.00	0.00		
Stores			9712	0.00	0.00	0.00		
Prepaid Expenditures			9713	0.00	0.00	0.00		
All Others			9719	0.00	0.00	0.00		
b) Restricted			9740	0.00	0.00	0.00		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	4,968,555.64	4,968,555.64	5,968,555.64		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	24,600.00	24,600.00	5,538.46	24,600.00	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			24,600.00	24,600.00	5,538.46	24,600.00	0.00	0.0%
TOTAL, REVENUES			24,600.00	24,600.00	5,538.46	24,600.00		
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	1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	1,000,000.00	0.00	0.00	1,000,000.00	100.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,000,000.00)	(1,000,000.00)	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	780,100.00	780,100.00	135,524.47	645,213.00	(134,887.00)	-17.3%
5) TOTAL, REVENUES			780,100.00	780,100.00	135,524.47	645,213.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,228,750.00	1,255,607.58	362,043.99	1,393,950.00	(138,342.42)	-11.0%
3) Employee Benefits		3000-3999	486,242.00	566,595.80	161,309.96	561,812.00	4,783.80	0.8%
4) Books and Supplies		4000-4999	13,146,539.00	5,455,243.35	1,229,968.44	5,515,243.00	(59,999.65)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	5,621,080.00	4,964,848.99	852,562.72	5,647,849.00	(683,000.01)	-13.8%
6) Capital Outlay		6000-6999	102,562,068.00	110,802,383.28	10,614,280.05	91,502,383.00	19,300,000.28	17.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			123,044,679.00	123,044,679.00	13,220,165.16	104,621,237.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(122,264,579.00)	(122,264,579.00)	(13,084,640.69)	(103,976,024.00)		
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	20,000,000.00	20,000,000.00	New
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	20,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(122,264,579.00)	(122,264,579.00)	(13,084,640.69)	(83,976,024.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	129,465,520.84	129,465,520.84		129,465,520.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			129,465,520.84	129,465,520.84		129,465,520.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			129,465,520.84	129,465,520.84		129,465,520.84		
2) Ending Balance, June 30 (E + F1e)			7,200,941.84	7,200,941.84		45,489,496.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,200,941.84	7,200,941.84		45,489,496.84		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction								
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		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%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	780,000.00	780,000.00	135,411.71	645,113.00	(134,887.00)	-17.3%
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	100.00	100.00	112.76	100.00	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			780,100.00	780,100.00	135,524.47	645,213.00	(134,887.00)	-17.3%
TOTAL, REVENUES			780,100.00	780,100.00	135,524.47	645,213.00		

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	90,000.00	98,812.77	14,178.57	90,000.00	8,812.77	8.9%
Classified Supervisors' and Administrators' Salaries		2300	880,753.00	898,735.21	265,937.73	909,721.00	(10,985.79)	-1.2%
Clerical, Technical and Office Salaries		2400	257,997.00	258,059.60	81,927.69	394,229.00	(136,169.40)	-52.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,228,750.00	1,255,607.58	362,043.99	1,393,950.00	(138,342.42)	-11.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	27,963.00	28,143.48	197.67	500.00	27,643.48	98.2%
PERS		3201-3202	80,030.00	136,502.46	39,822.28	150,270.00	(13,767.54)	-10.1%
OASDI/Medicare/Alternative		3301-3302	81,203.00	91,165.68	26,371.91	94,490.00	(3,324.32)	-3.6%
Health and Welfare Benefits		3401-3402	222,751.00	248,150.87	78,132.83	254,712.00	(6,561.13)	-2.6%
Unemployment Insurance		3501-3502	609.00	613.36	181.03	628.00	(14.64)	-2.4%
Workers' Compensation		3601-3602	25,638.00	25,898.95	7,143.72	26,449.00	(550.05)	-2.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	36,121.00	36,121.00	9,460.52	34,763.00	1,358.00	3.8%
PERS Reduction		3801-3802	11,927.00	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			486,242.00	566,595.80	161,309.96	561,812.00	4,783.80	0.8%
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	5,062,243.00	1,818,217.22	584,091.59	1,828,217.00	(9,999.78)	-0.5%
Noncapitalized Equipment		4400	8,084,296.00	3,637,026.13	645,876.85	3,687,026.00	(49,999.87)	-1.4%
TOTAL, BOOKS AND SUPPLIES			13,146,539.00	5,455,243.35	1,229,968.44	5,515,243.00	(59,999.65)	-1.1%
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	19,080.00	14,123.46	4,091.42	12,123.00	2,000.46	14.2%
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	8,500.00	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	202.50	500.00	(500.00)	New
Professional/Consulting Services and Operating Expenditures		5800	5,593,500.00	4,929,725.53	848,248.85	5,629,726.00	(700,000.47)	-14.2%
Communications		5900	0.00	21,000.00	19.95	5,500.00	15,500.00	73.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,621,080.00	4,964,848.99	852,562.72	5,647,849.00	(683,000.01)	-13.8%

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)
CAPITAL OUTLAY								
Land		6100	3,098,435.00	843,650.13	128,328.43	1,443,651.00	(600,000.87)	-71.1%
Land Improvements		6170	7,175,327.00	3,497,650.49	1,593,774.04	3,497,650.00	0.49	0.0%
Buildings and Improvements of Buildings		6200	92,288,306.00	105,626,149.60	8,839,759.57	85,726,150.00	19,899,999.60	18.8%
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	834,933.06	52,418.01	834,932.00	1.06	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			102,562,068.00	110,802,383.28	10,614,280.05	91,502,383.00	19,300,000.28	17.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
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			123,044,679.00	123,044,679.00	13,220,165.16	104,621,237.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
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	20,000,000.00	20,000,000.00	New
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	20,000,000.00	20,000,000.00	New
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	20,000,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	1,002,700.00	1,002,700.00	109,542.64	1,000,700.00	(2,000.00)	-0.2%
5) TOTAL, REVENUES			1,002,700.00	1,002,700.00	109,542.64	1,000,700.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	800.00	800.00	0.00	800.00	0.00	0.0%
3) Employee Benefits		3000-3999	78.00	78.00	0.00	78.00	0.00	0.0%
4) Books and Supplies		4000-4999	200.00	200.00	0.00	45,880.00	(45,680.00)	-22840.0%
5) Services and Other Operating Expenditures		5000-5999	344,014.00	344,014.00	50,115.00	344,014.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	100,000.00	0.00	100,000.00	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			445,092.00	445,092.00	50,115.00	490,772.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			557,608.00	557,608.00	59,427.64	509,928.00		
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)			557,608.00	557,608.00	59,427.64	509,928.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,310,761.98	4,310,761.98		4,310,761.98	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,310,761.98	4,310,761.98		4,310,761.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,310,761.98	4,310,761.98		4,310,761.98		
2) Ending Balance, June 30 (E + F1e)			4,868,369.98	4,868,369.98		4,820,689.98		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,868,369.98	4,868,369.98		4,820,689.98		
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	22,700.00	22,700.00	4,592.19	20,700.00	(2,000.00)	-8.8%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	980,000.00	980,000.00	104,950.45	980,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,002,700.00	1,002,700.00	109,542.64	1,000,700.00	(2,000.00)	-0.2%
TOTAL, REVENUES			1,002,700.00	1,002,700.00	109,542.64	1,000,700.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
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	800.00	800.00	0.00	800.00	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			800.00	800.00	0.00	800.00	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	60.00	60.00	0.00	60.00	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	2.00	2.00	0.00	2.00	0.00	0.0%
Workers' Compensation		3601-3602	16.00	16.00	0.00	16.00	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			78.00	78.00	0.00	78.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	200.00	200.00	0.00	200.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	45,680.00	(45,680.00)	New
TOTAL, BOOKS AND SUPPLIES			200.00	200.00	0.00	45,880.00	(45,680.00)	-22840.0%
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	500.00	500.00	0.00	500.00	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	314,114.00	314,114.00	50,115.00	314,114.00	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	29,400.00	29,400.00	0.00	29,400.00	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			344,014.00	344,014.00	50,115.00	344,014.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00	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%
TOTAL EXPENDITURES			445,092.00	445,092.00	50,115.00	490,772.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/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		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>

Description	Resource Codes	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	32.00	32.00	0.00	0.00	(32.00)	-100.0%
5) TOTAL, REVENUES			32.00	32.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	16.00	16.00	0.00	0.00	16.00	100.0%
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			16.00	16.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			16.00	16.00	0.00	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			16.00	16.00	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			0.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			16.00	16.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	16.00	16.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		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								
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	32.00	32.00	0.00	0.00	(32.00)	-100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			32.00	32.00	0.00	0.00	(32.00)	-100.0%
TOTAL, REVENUES			32.00	32.00	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)
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	16.00	16.00	0.00	0.00	16.00	100.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			16.00	16.00	0.00	0.00	16.00	100.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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			16.00	16.00	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								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	100,000.00	100,000.00	14,283.64	62,000.00	(38,000.00)	-38.0%
5) TOTAL, REVENUES			100,000.00	100,000.00	14,283.64	62,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,000.00	5,000.00	2,712.45	115,000.00	(110,000.00)	-2200.0%
5) Services and Other Operating Expenditures		5000-5999	358,000.00	358,000.00	20,014.50	358,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	920,000.00	920,000.00	51,613.36	920,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,283,000.00	1,283,000.00	74,340.31	1,393,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,183,000.00)	(1,183,000.00)	(60,056.67)	(1,331,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,183,000.00)	(1,183,000.00)	(60,056.67)	(1,331,000.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,703,022.56	11,703,022.56		11,703,022.56	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,703,022.56	11,703,022.56		11,703,022.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,703,022.56	11,703,022.56		11,703,022.56		
2) Ending Balance, June 30 (E + F1e)			10,520,022.56	10,520,022.56		10,372,022.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	10,520,022.56	10,520,022.56		10,372,022.56		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	100,000.00	100,000.00	14,283.64	62,000.00	(38,000.00)	-38.0%
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			100,000.00	100,000.00	14,283.64	62,000.00	(38,000.00)	-38.0%
TOTAL, REVENUES			100,000.00	100,000.00	14,283.64	62,000.00		

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)
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	5,000.00	5,000.00	762.35	15,000.00	(10,000.00)	-200.0%
Noncapitalized Equipment		4400	0.00	0.00	1,950.10	100,000.00	(100,000.00)	New
TOTAL, BOOKS AND SUPPLIES			5,000.00	5,000.00	2,712.45	115,000.00	(110,000.00)	-2200.0%
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	8,000.00	8,000.00	0.00	8,000.00	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	350,000.00	350,000.00	20,014.50	350,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			358,000.00	358,000.00	20,014.50	358,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	1,350.00	0.00	0.00	0.0%
Land Improvements		6170	500,000.00	500,000.00	0.00	500,000.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	420,000.00	420,000.00	50,263.36	420,000.00	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			920,000.00	920,000.00	51,613.36	920,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,283,000.00	1,283,000.00	74,340.31	1,393,000.00		

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

Resource	Description	2013/14 Projected Year Totals
7710	State School Facilities Projects	10,372,022.56
Total, Restricted Balance		<u>10,372,022.56</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	10.00	10.00	1.62	10.00	0.00	0.0%
5) TOTAL, REVENUES			10.00	10.00	1.62	10.00		
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)			10.00	10.00	1.62	10.00		
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)			10.00	10.00	1.62	10.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,550.74	1,550.74		1,550.74	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,550.74	1,550.74		1,550.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,550.74	1,550.74		1,550.74		
2) Ending Balance, June 30 (E + F1e)			1,560.74	1,560.74		1,560.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		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	1,560.74	1,560.74		1,560.74		
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								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10.00	10.00	1.62	10.00	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			10.00	10.00	1.62	10.00	0.00	0.0%
TOTAL, REVENUES			10.00	10.00	1.62	10.00		

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								
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								
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		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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,482,053.00	3,482,053.00	1,093,795.74	3,592,053.00	110,000.00	3.2%
3) Other State Revenue		8300-8599	312,662.00	312,662.00	93,927.83	330,662.00	18,000.00	5.8%
4) Other Local Revenue		8600-8799	2,171,310.00	2,171,310.00	711,133.74	2,261,907.00	90,597.00	4.2%
5) TOTAL REVENUES			5,966,025.00	5,966,025.00	1,898,857.31	6,184,622.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,392,489.00	2,392,489.00	674,982.67	2,453,185.00	(60,696.00)	-2.5%
3) Employee Benefits		3000-3999	1,533,962.00	1,533,962.00	478,889.31	1,527,880.00	6,082.00	0.4%
4) Books and Supplies		4000-4999	1,740,848.00	1,740,848.00	415,841.59	2,091,513.00	(350,665.00)	-20.1%
5) Services and Other Operating Expenses		5000-5999	47,965.00	47,965.00	18,195.12	44,861.00	3,104.00	6.5%
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	303,480.00	303,480.00	86,238.72	325,898.00	(22,418.00)	-7.4%
9) TOTAL EXPENSES			6,018,744.00	6,018,744.00	1,674,147.41	6,443,337.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(52,719.00)	(52,719.00)	224,709.90	(258,715.00)		
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 NET POSITION (C + D4)			(52,719.00)	(52,719.00)	224,709.90	(258,715.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	361,293.25	361,293.25		361,293.25	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			361,293.25	361,293.25		361,293.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			361,293.25	361,293.25		361,293.25		
2) Ending Net Position, June 30 (E + F1e)			308,574.25	308,574.25		102,578.25		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	308,574.25	308,574.25		102,578.25		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit 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	3,482,053.00	3,482,053.00	1,093,795.74	3,592,053.00	110,000.00	3.2%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,482,053.00	3,482,053.00	1,093,795.74	3,592,053.00	110,000.00	3.2%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	312,662.00	312,662.00	93,927.83	330,662.00	18,000.00	5.8%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			312,662.00	312,662.00	93,927.83	330,662.00	18,000.00	5.8%
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	2,144,000.00	2,144,000.00	703,974.35	2,228,360.00	84,360.00	3.9%
Interest		8660	0.00	0.00	1.16	3.00	3.00	New
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	27,310.00	27,310.00	7,158.23	33,544.00	6,234.00	22.8%
TOTAL, OTHER LOCAL REVENUE			2,171,310.00	2,171,310.00	711,133.74	2,261,907.00	90,597.00	4.2%
TOTAL, REVENUES			5,966,025.00	5,966,025.00	1,898,857.31	6,184,622.00		

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	1,920,547.00	1,920,547.00	554,985.85	1,973,557.00	(53,010.00)	-2.8%
Classified Supervisors' and Administrators' Salaries		2300	121,301.00	121,301.00	40,778.68	126,394.00	(5,093.00)	-4.2%
Clerical, Technical and Office Salaries		2400	164,641.00	164,641.00	57,496.62	167,234.00	(2,593.00)	-1.6%
Other Classified Salaries		2900	186,000.00	186,000.00	21,721.52	186,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,392,489.00	2,392,489.00	674,982.67	2,453,185.00	(60,696.00)	-2.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	240,877.00	270,157.00	71,904.11	261,119.00	9,038.00	3.3%
OASDI/Medicare/Alternative		3301-3302	167,439.00	167,439.00	50,284.42	181,459.00	(14,020.00)	-8.4%
Health and Welfare Benefits		3401-3402	986,540.00	986,540.00	326,596.74	977,284.00	9,256.00	0.9%
Unemployment Insurance		3501-3502	1,196.00	1,196.00	331.67	1,211.00	(15.00)	-1.3%
Workers' Compensation		3601-3602	49,677.00	49,677.00	13,445.97	48,354.00	1,323.00	2.7%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	58,953.00	58,953.00	16,326.40	58,453.00	500.00	0.8%
PERS Reduction		3801-3802	29,280.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,533,962.00	1,533,962.00	478,889.31	1,527,880.00	6,082.00	0.4%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	124,800.00	124,800.00	43,108.79	122,800.00	2,000.00	1.6%
Noncapitalized Equipment		4400	9,000.00	9,000.00	0.00	5,000.00	4,000.00	44.4%
Food		4700	1,607,048.00	1,607,048.00	372,732.80	1,963,713.00	(356,665.00)	-22.2%
TOTAL, BOOKS AND SUPPLIES			1,740,848.00	1,740,848.00	415,841.59	2,091,513.00	(350,665.00)	-20.1%
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	4,410.00	4,410.00	1,259.00	4,410.00	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	20,300.00	20,300.00	3,986.11	17,196.00	3,104.00	15.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(32,000.00)	(32,000.00)	(5,827.84)	(32,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	55,255.00	55,255.00	18,777.85	55,255.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			47,965.00	47,965.00	18,195.12	44,861.00	3,104.00	6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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 - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	303,480.00	303,480.00	86,238.72	325,898.00	(22,418.00)	-7.4%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			303,480.00	303,480.00	86,238.72	325,898.00	(22,418.00)	-7.4%
TOTAL, EXPENSES			6,018,744.00	6,018,744.00	1,674,147.41	6,443,337.00		
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%
(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%
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		

Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	102,578.25
Total, Restricted Net Position		<u>102,578.25</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	3,078,860.00	3,078,860.00	1,784,363.31	3,781,042.00	702,182.00	22.8%
5) TOTAL, REVENUES			3,078,860.00	3,078,860.00	1,784,363.31	3,781,042.00		
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	30,000.00	30,000.00	14,339.74	30,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	3,148,860.00	3,148,860.00	1,286,961.64	3,823,276.00	(674,416.00)	-21.4%
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			3,178,860.00	3,178,860.00	1,301,301.38	3,853,276.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(100,000.00)	(100,000.00)	483,061.93	(72,234.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	483,061.93	27,766.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,869,453.80	4,869,453.80		4,869,453.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,869,453.80	4,869,453.80		4,869,453.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,869,453.80	4,869,453.80		4,869,453.80		
2) Ending Net Position, June 30 (E + F1e)			4,869,453.80	4,869,453.80		4,897,219.80		
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		9790	4,869,453.80	4,869,453.80		4,897,219.80		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	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								
In-District Premiums/Contributions		8674	2,758,860.00	2,758,860.00	839,785.72	2,981,042.00	222,182.00	8.1%
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	320,000.00	320,000.00	944,577.59	800,000.00	480,000.00	150.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,078,860.00	3,078,860.00	1,784,363.31	3,781,042.00	702,182.00	22.8%
TOTAL, REVENUES			3,078,860.00	3,078,860.00	1,784,363.31	3,781,042.00		

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	20,000.00	20,000.00	14,339.74	20,000.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			30,000.00	30,000.00	14,339.74	30,000.00	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	250,000.00	250,000.00	175.45	250,000.00	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	120,000.00	120,000.00	175,674.19	220,000.00	(100,000.00)	-83.3%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,778,860.00	2,778,860.00	1,111,112.00	3,353,276.00	(574,416.00)	-20.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			3,148,860.00	3,148,860.00	1,286,961.64	3,823,276.00	(674,416.00)	-21.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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			3,178,860.00	3,178,860.00	1,301,301.38	3,853,276.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	2,950,000.00	2,950,000.00	1,425,397.11	3,825,000.00	875,000.00	29.7%
5) TOTAL, REVENUES			2,950,000.00	2,950,000.00	1,425,397.11	3,825,000.00		
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	33,000.00	33,000.00	8,980.62	35,924.00	(2,924.00)	-8.9%
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			33,000.00	33,000.00	8,980.62	35,924.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			2,917,000.00	2,917,000.00	1,416,416.49	3,789,076.00		
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 NET POSITION (C + D4)			2,917,000.00	2,917,000.00	1,416,416.49	3,789,076.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	23,948,324.05	23,948,324.05		23,948,324.05	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,948,324.05	23,948,324.05		23,948,324.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			23,948,324.05	23,948,324.05		23,948,324.05		
2) Ending Net Position, June 30 (E + F1e)			26,865,324.05	26,865,324.05		27,737,400.05		
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		9790	26,865,324.05	26,865,324.05		27,737,400.05		

Description	Resource Codes	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								
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	2,950,000.00	2,950,000.00	1,425,397.11	3,825,000.00	875,000.00	29.7%
Fees and Contracts								
In-District Premiums/Contributions		8674	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,950,000.00	2,950,000.00	1,425,397.11	3,825,000.00	875,000.00	29.7%
TOTAL, REVENUES			2,950,000.00	2,950,000.00	1,425,397.11	3,825,000.00		
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	33,000.00	33,000.00	8,980.62	35,924.00	(2,924.00)	-8.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			33,000.00	33,000.00	8,980.62	35,924.00	(2,924.00)	-8.9%
TOTAL, EXPENSES			33,000.00	33,000.00	8,980.62	35,924.00		
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/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	0.00	0.00	31,828.00	61,828.00	61,828.00	New
5) TOTAL REVENUES			0.00	0.00	31,828.00	61,828.00		
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	6,000.00	6,000.00	1,456.93	78,828.00	(72,828.00)	-1213.8%
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			6,000.00	6,000.00	1,456.93	78,828.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,000.00)	(6,000.00)	30,371.07	(17,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	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)			(6,000.00)	(6,000.00)	30,371.07	(17,000.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	641,691.20	641,691.20		641,691.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			641,691.20	641,691.20		641,691.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			641,691.20	641,691.20		641,691.20		
2) Ending Net Position, June 30 (E + F1e)			635,691.20	635,691.20		624,691.20		
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		9790	635,691.20	635,691.20		624,691.20		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	31,828.00	61,828.00	61,828.00	New
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	31,828.00	61,828.00	61,828.00	New
TOTAL, REVENUES			0.00	0.00	31,828.00	61,828.00		

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	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	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	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								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	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		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	6,000.00	6,000.00	1,456.93	78,828.00	(72,828.00)	-1213.8%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			6,000.00	6,000.00	1,456.93	78,828.00	(72,828.00)	-1213.8%

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)
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)								
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			6,000.00	6,000.00	1,456.93	78,828.00		
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%
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 + c - d + e)			0.00	0.00	0.00	0.00		

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

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	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	21,482.06	21,482.06	21,379.12	21,490.34	8.28	0%
4. Special Education	1,006.12	1,006.12	1,002.35	1,002.35	(3.77)	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	296.96	296.96	298.64	298.64	1.68	1%
7. TOTAL, K-12 ADA	22,785.14	22,785.14	22,680.11	22,791.33	6.19	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)	22,785.14	22,785.14	22,680.11	22,791.33	6.19	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.

	Object	Beginning Balances (Ref. Only)									
			July	August	September	October	November	December	January	February	
ACTUALS THROUGH THE MONTH OF (Enter Month Name):											
A. BEGINNING CASH			18,085,976.00	18,324,187.00	9,345,261.00	8,566,480.00	4,862,498.00	5,329,670.00	19,791,799.00	22,425,792.00	
B. RECEIPTS											
LCFF/Revenue Limit Sources											
Principal Apportionment	8010-8019		3,950,987.00	3,950,987.00	13,672,489.00	7,111,777.00	7,111,777.00	13,399,191.00	7,111,777.00	7,111,776.00	
Property Taxes	8020-8079		58,846.00	164,201.00	19,410.00	6,010,156.00	10,226,767.00	19,642,959.00	11,310,863.00	206,786.00	
Miscellaneous Funds	8080-8099		23,241.00	(585,666.00)	(1,204,584.00)	(853,905.00)	(722,144.00)	(722,144.00)	(722,144.00)	(845,993.00)	
Federal Revenue	8100-8299		306,612.00	105,057.00	827,720.00	129,188.00	47,632.00	93,224.00	2,052,380.00	173,034.00	
Other State Revenue	8300-8599		99,394.00		3,088,369.00	259,891.00	1,314,853.00	0.00	1,369,234.00	241,051.00	
Other Local Revenue	8600-8799		1,396,231.00	816,262.00	459,563.00	660,387.00	749,695.00	418,338.00	592,876.00	77,275.00	
Interfund Transfers In	8910-8929										
All Other Financing Sources	8930-8979										
TOTAL RECEIPTS			5,835,311.00	4,450,841.00	16,862,967.00	13,317,494.00	18,728,580.00	32,831,568.00	21,714,986.00	6,963,929.00	
C. DISBURSEMENTS											
Certificated Salaries	1000-1999		493,142.00	9,870,380.00	9,440,551.00	9,484,230.00	10,029,548.00	9,908,645.00	9,870,983.00	9,977,536.00	
Classified Salaries	2000-2999		1,151,329.00	2,107,425.00	2,055,993.00	2,102,663.00	2,152,675.00	2,126,147.00	2,071,423.00	2,385,802.00	
Employee Benefits	3000-3999		4,131,102.00	4,298,030.00	4,541,313.00	4,328,860.00	4,447,294.00	4,864,422.00	4,471,050.00	4,707,372.00	
Books and Supplies	4000-4999		17,255.00	492,253.00	414,702.00	367,596.00	552,321.00	500,676.00	510,001.00	386,625.00	
Services	5000-5999		16,338.00	1,854,524.00	1,367,726.00	1,237,559.00	1,713,071.00	1,576,165.00	1,582,995.00	1,711,069.00	
Capital Outlay	6000-6599					39,418.00	12,141.00				
Other Outgo	7000-7499		(8,712.00)	(12,652.00)	376,922.00	841,325.00	306,833.00	(39,196.00)	1,078,510.00	(24,498.00)	
Interfund Transfers Out	7600-7629										
All Other Financing Uses	7630-7699										
TOTAL DISBURSEMENTS			5,800,454.00	18,609,960.00	18,197,207.00	18,401,651.00	19,213,883.00	18,936,859.00	19,584,962.00	19,143,906.00	
D. BALANCE SHEET TRANSACTIONS											
Assets											
Cash Not In Treasury	9111-9199	2,500.00									
Accounts Receivable	9200-9299	20,074,273.00	9,435,947.00	5,741,971.00	621,715.00	1,247,804.00	154,327.00	1,636,942.00	614,707.00	(1,112,432.00)	
Due From Other Funds	9310	1,822,171.00	(50,787.00)	(301,156.00)	(613,194.00)	(746,110.00)	(385,000.00)	(776,000.00)	(565,000.00)	667,000.00	
Stores	9320	179,686.00	14,054.00	33,608.00	34,081.00	(91,135.00)	(15,000.00)	(23,000.00)	(65,000.00)	(25,000.00)	
Prepaid Expenditures	9330										
Other Current Assets	9340										
SUBTOTAL ASSETS			22,078,630.00	9,399,214.00	5,474,423.00	42,602.00	410,559.00	(245,673.00)	837,942.00	(15,293.00)	(470,432.00)
Liabilities											
Accounts Payable	9500-9599	9,800,598.00	7,692,033.00	294,230.00	(512,857.00)	(969,616.00)	(1,198,148.00)	270,522.00	(519,262.00)	(1,501,000.00)	
Due To Other Funds	9610										
Current Loans	9640										
Deferred Revenues	9650	1,503,827.00	1,503,827.00								
SUBTOTAL LIABILITIES			11,304,425.00	9,195,860.00	294,230.00	(512,857.00)	(969,616.00)	(1,198,148.00)	270,522.00	(519,262.00)	(1,501,000.00)
Nonoperating											
Suspense Clearing	9910										
TOTAL BALANCE SHEET TRANSACTIONS			10,774,205.00	203,354.00	5,180,193.00	555,459.00	1,380,175.00	952,475.00	567,420.00	503,969.00	1,030,568.00
E. NET INCREASE/DECREASE (B - C + D)			238,211.00	(8,978,926.00)	(778,781.00)	(3,703,982.00)	467,172.00	14,462,129.00	2,633,993.00	(11,149,409.00)	
F. ENDING CASH (A + E)			18,324,187.00	9,345,261.00	8,566,480.00	4,862,498.00	5,329,670.00	19,791,799.00	22,425,792.00	11,276,383.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS											

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		11,276,383.00	17,511,842.00	21,033,156.00	6,051,232.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	13,399,190.00	4,425,090.00	221,255.00	(8,355,843.00)	16,688,987.00		89,799,440.00	89,799,440.00
Property Taxes	8020-8079	8,959,200.00	17,991,876.00	1,852,116.00	13,264,777.00			89,707,957.00	89,707,957.00
Miscellaneous Funds	8080-8099	(1,898,678.00)	(920,498.00)	(1,106,761.00)	(960,882.00)	(1,496,790.00)		(12,016,948.00)	(12,016,948.00)
Federal Revenue	8100-8299	1,915,253.00	631,461.00	1,117,670.00	1,500,000.00	2,301,712.00		11,200,943.00	11,200,943.00
Other State Revenue	8300-8599	0.00	1,400,455.00	0.00	4,964,096.00	1,888,234.00		14,625,577.00	14,625,577.00
Other Local Revenue	8600-8799	72,177.00	240,646.00	273,272.00	2,526,242.00	1,928,649.00		10,211,613.00	10,211,612.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		22,447,142.00	23,769,030.00	2,357,552.00	12,938,390.00	21,310,792.00	0.00	203,528,582.00	203,528,581.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	9,813,645.00	9,895,343.00	9,813,645.00	2,757,991.00	767,659.00		102,123,298.00	102,123,298.00
Classified Salaries	2000-2999	2,237,797.00	2,274,075.00	2,583,495.00	2,320,909.00	342,959.00		25,912,692.00	25,912,692.00
Employee Benefits	3000-3999	4,872,075.00	4,875,839.00	4,522,441.00	3,269,100.00	134,269.00		53,463,167.00	53,463,167.00
Books and Supplies	4000-4999	383,039.00	562,362.00	959,031.00	1,710,089.00	317,055.00		7,173,005.00	7,173,005.00
Services	5000-5999	1,386,615.00	891,395.00	1,383,200.00	1,424,934.00	930,950.00		17,076,541.00	17,076,542.00
Capital Outlay	6000-6599		35,198.00	48,745.00	370,465.00	49,213.00		555,180.00	555,180.00
Other Outgo	7000-7499	926,012.00	1,816,502.00	(70,431.00)	326,749.00	7,052.00		5,524,416.00	5,524,416.00
Interfund Transfers Out	7600-7629				600,000.00			600,000.00	600,000.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		19,619,183.00	20,350,714.00	19,240,126.00	12,780,237.00	2,549,157.00	0.00	212,428,299.00	212,428,300.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	682,000.00	(401,000.00)	110,000.00	570,000.00	772,289.00		20,074,270.00	
Due From Other Funds	9310	1,450,000.00	(360,000.00)	350,000.00	1,550,000.00	1,602,417.00		1,822,170.00	
Stores	9320	(26,000.00)	(15,002.00)	(12,500.00)	180,000.00	190,579.00		179,685.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		2,106,000.00	(776,002.00)	447,500.00	2,300,000.00	2,565,285.00	0.00	22,076,125.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599	(1,301,500.00)	(879,000.00)	(1,453,150.00)	4,046,751.00	5,831,594.00		9,800,597.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650				(1,800,000.00)	1,800,000.00		1,503,827.00	
SUBTOTAL LIABILITIES		(1,301,500.00)	(879,000.00)	(1,453,150.00)	2,246,751.00	7,631,594.00	0.00	11,304,424.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		3,407,500.00	102,998.00	1,900,650.00	53,249.00	(5,066,309.00)	0.00	10,771,701.00	
E. NET INCREASE/DECREASE (B - C + D)		6,235,459.00	3,521,314.00	(14,981,924.00)	211,402.00	13,695,326.00	0.00	1,871,984.00	(8,899,719.00)
F. ENDING CASH (A + E)		17,511,842.00	21,033,156.00	6,051,232.00	6,262,634.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								19,957,960.00	

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) 6,414,276.00
- 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) 175,080,146.00

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) 3.66%

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)	8,002,370.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	3,087,323.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	0.00
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)	599,577.43
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)	0.00
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)	11,689,270.43
9. Carry-Forward Adjustment (Part IV, Line F)	(315,069.36)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	11,374,201.07

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	122,589,318.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	25,527,785.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,873,636.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,888,448.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	2,058.00
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)	1,009,335.00
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)	0.00
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)	1,112,122.00
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)	15,782,319.57
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)	0.00
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)	5,883,588.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,480,521.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	6,117,439.00
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)	202,266,569.57

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)	5.78%
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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)	5.62%
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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>11,689,270.43</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>1,122,760.58</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 (6.49%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (6.49%) times Part III, Line B18) or (the highest rate used to recover costs from any program (6.88%) times Part III, Line B18); zero if positive	<u>(315,069.36)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(315,069.36)</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>5.62%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-157,534.68) is applied to the current year calculation and the remainder (\$-157,534.68) is deferred to one or more future years:	<u>5.70%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-105,023.12) is applied to the current year calculation and the remainder (\$-210,046.24) is deferred to one or more future years:	<u>5.73%</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>(315,069.36)</u>

Approved indirect cost rate: 6.49%
Highest rate used in any program: 6.88%

Note: In one or more resources, the rate used is greater than the approved rate.

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,955,036.00	203,250.00	6.88%
01	3060	312,556.00	20,285.00	6.49%
01	3310	3,038,137.00	199,630.00	6.57%
01	3312	587,365.00	37,834.00	6.44%
01	3410	370,879.00	24,070.00	6.49%
01	3550	466,557.00	23,327.00	5.00%
01	4035	775,866.00	42,866.00	5.52%
01	4216	120,775.00	7,193.00	5.96%
01	5640	854,922.00	49,259.00	5.76%
01	6378	50,877.00	3,302.00	6.49%
01	6385	91,229.00	5,921.00	6.49%
01	6500	22,675,791.00	1,458,703.00	6.43%
01	6520	452,720.00	29,382.00	6.49%
01	7091	2,190,063.00	74,289.00	3.39%
01	7220	427,054.00	27,393.00	6.41%
01	7230	587,282.00	38,115.00	6.49%
01	7240	3,092,767.00	200,721.00	6.49%
01	7405	2,224,397.00	144,203.00	6.48%
01	8150	4,496,960.00	292,343.00	6.50%
01	9010	6,182,941.00	101,706.00	1.64%
61	5310	6,117,439.00	325,898.00	5.33%

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	161,212,722.00	4.53%	168,520,740.00	4.34%	175,831,062.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	4,577,480.00	-2.75%	4,451,535.00	-1.28%	4,394,679.00
4. Other Local Revenues	8600-8799	4,374,830.00	0.00%	4,374,830.00	-32.77%	2,941,330.00
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	(29,679,670.00)	-0.55%	(29,517,243.00)	9.39%	(32,289,247.00)
6. Total (Sum lines A1 thru A5c)		140,485,362.00	5.23%	147,829,862.00	2.06%	150,877,824.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				82,515,694.00		83,429,429.00
b. Step & Column Adjustment				1,237,735.00		1,251,441.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(324,000.00)		(792,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	82,515,694.00	1.11%	83,429,429.00	0.55%	83,888,870.00
2. Classified Salaries						
a. Base Salaries				14,572,779.00		14,932,875.00
b. Step & Column Adjustment				291,456.00		298,657.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				68,640.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	14,572,779.00	2.47%	14,932,875.00	2.00%	15,231,532.00
3. Employee Benefits	3000-3999	39,236,733.00	3.77%	40,714,160.00	4.37%	42,494,305.00
4. Books and Supplies	4000-4999	1,639,438.00	-3.06%	1,589,206.00	0.00%	1,589,206.00
5. Services and Other Operating Expenditures	5000-5999	8,464,534.00	6.27%	8,995,181.00	0.09%	9,002,961.00
6. Capital Outlay	6000-6999	0.00	0.00%		0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,765,053.00	0.74%	5,807,959.00	0.69%	5,847,757.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(3,325,947.00)	-1.51%	(3,275,715.00)	0.00%	(3,275,715.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	600,000.00	0.00%	600,000.00	0.00%	600,000.00
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)		149,468,284.00	2.22%	152,793,095.00	1.69%	155,378,916.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		(8,982,922.00)		(4,963,233.00)		(4,501,092.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		26,001,963.12		17,019,041.12		12,055,808.12
2. Ending Fund Balance (Sum lines C and D1)		17,019,041.12		12,055,808.12		7,554,716.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	182,186.00		182,186.00		182,186.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	16,836,855.12		11,873,622.12		7,372,530.12
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,019,041.12		12,055,808.12		7,554,716.12

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	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	16,836,855.12		11,873,622.12		7,372,530.12
(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	12,220,157.64		12,342,360.00		12,465,783.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)						
		29,057,012.76		24,215,982.12		19,838,313.12
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.						
2014/15 Reduce 5.4 Certificated FTE due to declining enrollment (324,000). 2015/16 Reduce 13.2 Certificated FTE due to declining enrollment.						

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	6,277,727.00	5.29%	6,609,935.00	5.59%	6,979,743.00
2. Federal Revenues	8100-8299	11,200,943.00	1.60%	11,380,609.00	-4.39%	10,880,609.00
3. Other State Revenues	8300-8599	10,048,097.00	-1.43%	9,903,970.00	-24.02%	7,525,415.00
4. Other Local Revenues	8600-8799	5,836,782.00	-8.45%	5,343,402.00	3.74%	5,543,402.00
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	29,679,670.00	-0.55%	29,517,243.00	9.39%	32,289,247.00
6. Total (Sum lines A1 thru A5c)		63,043,219.00	-0.46%	62,755,159.00	0.74%	63,218,416.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				19,607,604.00		19,901,808.00
b. Step & Column Adjustment				294,114.00		298,527.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				90.00		(400,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	19,607,604.00	1.50%	19,901,808.00	-0.51%	19,800,335.00
2. Classified Salaries						
a. Base Salaries				11,339,913.00		11,571,600.00
b. Step & Column Adjustment				226,798.00		231,221.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,889.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,339,913.00	2.04%	11,571,600.00	2.00%	11,802,821.00
3. Employee Benefits	3000-3999	14,226,434.00	5.30%	14,980,085.00	5.16%	15,753,505.00
4. Books and Supplies	4000-4999	5,533,567.00	0.00%	5,533,568.00	-30.34%	3,854,568.00
5. Services and Other Operating Expenditures	5000-5999	8,612,008.00	-0.69%	8,552,355.00	-1.17%	8,452,355.00
6. Capital Outlay	6000-6999	555,180.00	-88.87%	61,800.00	0.00%	61,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	101,518.00	0.00%	101,518.00	0.00%	101,518.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,983,792.00	-4.11%	2,861,239.00	-0.89%	2,835,743.00
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)		62,960,016.00	0.96%	63,563,973.00	-1.42%	62,662,645.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		83,203.00		(808,814.00)		555,771.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,858,217.86		2,941,420.86		2,132,606.86
2. Ending Fund Balance (Sum lines C and D1)		2,941,420.86		2,132,606.86		2,688,377.86
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,941,420.86		2,132,606.86		2,688,377.86
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		2,941,420.86		2,132,606.86		2,688,377.86
(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.						
2014/15 Adjustments to Certificated Salaries \$90 and adjustments to classified salaries 4,889. 2015/16 reduce certificated salaries (400,000) due to expiration of Common Core Funds						

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	167,490,449.00	4.56%	175,130,675.00	4.39%	182,810,805.00
2. Federal Revenues	8100-8299	11,200,943.00	1.60%	11,380,609.00	-4.39%	10,880,609.00
3. Other State Revenues	8300-8599	14,625,577.00	-1.85%	14,355,505.00	-16.96%	11,920,094.00
4. Other Local Revenues	8600-8799	10,211,612.00	-4.83%	9,718,232.00	-12.69%	8,484,732.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		203,528,581.00	3.47%	210,585,021.00	1.67%	214,096,240.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				102,123,298.00		103,331,237.00
b. Step & Column Adjustment				1,531,849.00		1,549,968.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(323,910.00)		(1,192,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	102,123,298.00	1.18%	103,331,237.00	0.35%	103,689,205.00
2. Classified Salaries						
a. Base Salaries				25,912,692.00		26,504,475.00
b. Step & Column Adjustment				518,254.00		529,878.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				73,529.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	25,912,692.00	2.28%	26,504,475.00	2.00%	27,034,353.00
3. Employee Benefits	3000-3999	53,463,167.00	4.17%	55,694,245.00	4.58%	58,247,810.00
4. Books and Supplies	4000-4999	7,173,005.00	-0.70%	7,122,774.00	-23.57%	5,443,774.00
5. Services and Other Operating Expenditures	5000-5999	17,076,542.00	2.76%	17,547,536.00	-0.53%	17,455,316.00
6. Capital Outlay	6000-6999	555,180.00	-88.87%	61,800.00	0.00%	61,800.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,866,571.00	0.73%	5,909,477.00	0.67%	5,949,275.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(342,155.00)	21.14%	(414,476.00)	6.15%	(439,972.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	600,000.00	0.00%	600,000.00	0.00%	600,000.00
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)		212,428,300.00	1.85%	216,357,068.00	0.78%	218,041,561.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(8,899,719.00)		(5,772,047.00)		(3,945,321.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		28,860,180.98		19,960,461.98		14,188,414.98
2. Ending Fund Balance (Sum lines C and D1)		19,960,461.98		14,188,414.98		10,243,093.98
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	182,186.00		182,186.00		182,186.00
b. Restricted	9740	2,941,420.86		2,132,606.86		2,688,377.86
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	16,836,855.12		11,873,622.12		7,372,530.12
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		19,960,461.98		14,188,414.98		10,243,093.98

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)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	16,836,855.12		11,873,622.12		7,372,530.12
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	12,220,157.64		12,342,360.00		12,465,783.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		29,057,012.76		24,215,982.12		19,838,313.12
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		13.68%		11.19%		9.10%
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)						
		22,381.47		22,218.07		21,801.97
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		212,428,300.00		216,357,068.00		218,041,561.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		212,428,300.00		216,357,068.00		218,041,561.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		6,372,849.00		6,490,712.04		6,541,246.83
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)		6,372,849.00		6,490,712.04		6,541,246.83
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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	212,428,300.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	11,700,124.00
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	2,058.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	493,370.00
3. Debt Service	All	9100	5400-5450, 5800, 7430-7439	1,979,599.00
4. Other Transfers Out	All	9200	7200-7299	3,531,219.00
5. Interfund Transfers Out	All	9300	7600-7629	600,000.00
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	0.00
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)				6,606,246.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	258,715.00
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)				194,380,645.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				194,380,645.00

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)*		22,381.47
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)		22,381.47
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		22,381.47
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,684.89
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.)	182,036,976.76	8,132.83
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)	182,036,976.76	8,132.83
B. Required effort (Line A.2 times 90%)	163,833,279.08	7,319.55
C. Current year expenditures (Line I.G and Line II.F)	194,380,645.00	8,684.89
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

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				
011 GENERAL FUND								
Expenditure Detail	0.00	(4,331.00)	0.00	(342,155.00)				
Other Sources/Uses Detail					0.00	600,000.00		
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	6,431.00	0.00	16,257.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	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					500,000.00	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	500.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	29,400.00	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	(32,000.00)	325,898.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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	0.00	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	0.00	0.00						
Other Sources/Uses Detail					100,000.00	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	36,331.00	(36,331.00)	342,155.00	(342,155.00)	600,000.00	600,000.00		

SECTION 6

District Criteria and Standards Review

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)	22,785.14	22,791.33	0.0%	Met
1st Subsequent Year (2014-15)	22,168.66	22,652.32	2.2%	Not Met
2nd Subsequent Year (2015-16)	21,848.58	22,488.92	2.9%	Not Met

1B. Comparison of District ADA to the Standard

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

- 1a. STANDARD NOT MET - The projected change since budget adoption for funded ADA exceeds two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting funded ADA, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District used the demographer Enrollment Projection in the Adopted Budget, which under projected the NPS and Post Senior, therefore affecting the ADA projection for the future years.

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)	23,014	23,565	2.4%	Not Met
1st Subsequent Year (2014-15)	23,032	23,332	1.3%	Met
2nd Subsequent Year (2015-16)	22,694	22,894	0.9%	Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have 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, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

The District used the demographer Enrollment Projection in the Adopted Budget, which under projected the NPS and Post Senior, therefore affecting the ADA projection for the future years.

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)	23,159	24,385	95.0%
Second Prior Year (2011-12)	22,790	24,077	94.7%
First Prior Year (2012-13)	22,524	23,686	95.1%
Historical Average Ratio:			94.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	22,381	23,565	95.0%	Met
1st Subsequent Year (2014-15)	22,218	23,332	95.2%	Met
2nd Subsequent Year (2015-16)	21,802	22,894	95.2%	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)	155,125,536.00		
1st Subsequent Year (2014-15)	153,705,268.00	187,211,410.00	21.8%	Not Met
2nd Subsequent Year (2015-16)	154,711,181.00	194,967,387.00	26.0%	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)

For Budget Adoption the district used the old Revenue Limit Funding Formula. For First Interim the district is using the new Local Control Funding Formula which folds in the majority of the State Categorical Programs.

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)	120,749,485.25	130,233,765.34	92.7%
Second Prior Year (2011-12)	129,033,996.99	139,360,547.58	92.6%
First Prior Year (2012-13)	128,579,546.58	136,985,603.46	93.9%
Historical Average Ratio:			93.1%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	90.1% to 96.1%	90.1% to 96.1%	90.1% to 96.1%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	136,325,206.00	148,868,284.00	91.6%	Met
1st Subsequent Year (2014-15)	139,076,464.00	152,193,095.00	91.4%	Met
2nd Subsequent Year (2015-16)	141,614,707.00	154,778,916.00	91.5%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

STANDARD: Projected operating revenues (including federal, other state and other local) or expenditures (including books and supplies, and services and other operating), for any of the current fiscal year or two subsequent fiscal years, have not changed by more than five percent since 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)	11,285,566.00	11,200,943.00	-0.7%	No
1st Subsequent Year (2014-15)	11,623,381.00	11,380,609.00	-2.1%	No
2nd Subsequent Year (2015-16)	11,023,381.00	10,880,609.00	-1.3%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	33,346,181.00	14,625,577.00	-56.1%	Yes
1st Subsequent Year (2014-15)	33,722,929.00	14,355,505.00	-57.4%	Yes
2nd Subsequent Year (2015-16)	32,281,413.00	11,920,094.00	-63.1%	Yes

Explanation:
(required if Yes)

For Budget Adoption the district used the old Revenue Limit Funding Formula. For First Interim the district is using the new Local Control Funding Formula which folds in the majority of the State Categorical Programs.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	9,276,731.00	10,211,612.00	10.1%	Yes
1st Subsequent Year (2014-15)	9,476,731.00	9,718,232.00	2.5%	No
2nd Subsequent Year (2015-16)	8,243,231.00	8,484,732.00	2.9%	No

Explanation:
(required if Yes)

Re project School Site Clearing Budget by \$472K & Increase new local Clean Air Bus Replacement Grant by \$494.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	4,827,172.00	7,173,005.00	48.6%	Yes
1st Subsequent Year (2014-15)	4,827,172.00	7,122,774.00	47.6%	Yes
2nd Subsequent Year (2015-16)	4,762,319.00	5,443,774.00	14.3%	Yes

Explanation:
(required if Yes)

Budget Adjustment for \$1.7 million for Common Core Instructional Supplies and Materials and re project School Site Clearing Budgets by \$472K.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	16,867,569.00	17,076,542.00	1.2%	No
1st Subsequent Year (2014-15)	17,389,308.00	17,547,536.00	0.9%	No
2nd Subsequent Year (2015-16)	17,369,984.00	17,455,316.00	0.5%	No

Explanation:
(required if Yes)

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)	53,908,478.00	36,038,132.00	-33.1%	Not Met
1st Subsequent Year (2014-15)	54,823,041.00	35,454,346.00	-35.3%	Not Met
2nd Subsequent Year (2015-16)	51,548,025.00	31,285,435.00	-39.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	21,694,741.00	24,249,547.00	11.8%	Not Met
1st Subsequent Year (2014-15)	22,216,480.00	24,670,310.00	11.0%	Not Met
2nd Subsequent Year (2015-16)	22,132,303.00	22,899,090.00	3.5%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

For Budget Adoption the district used the old Revenue Limit Funding Formula. For First Interim the district is using the new Local Control Funding Formula which folds in the majority of the State Categorical Programs.

Explanation:

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

Re project School Site Clearing Budget by \$472K & Increase new local Clean Air Bus Replacement Grant by \$494.

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

Explanation:

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

Budget Adjustment for \$1.7 million for Common Core Instructional Supplies and Materials and re project School Site Clearing Budgets by \$472K.

Explanation:

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since budget adoption in the projected contributions for facilities maintenance funding as required pursuant to Education Code sections 17584 (Deferred Maintenance) and 17070.75 (Ongoing and Major Maintenance Account).

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,600,000.00	4,900,000.00	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)	13.7%	11.2%	9.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.6%	3.7%	3.0%

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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2013-14)	(8,982,922.00)	149,468,284.00	6.0%	Not Met
1st Subsequent Year (2014-15)	(4,963,233.00)	152,793,095.00	3.2%	Met
2nd Subsequent Year (2015-16)	(4,501,092.00)	155,378,916.00	2.9%	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)

Spend down ending fund balance to eliminate 5 furlough days and increase salary for all employees by 1.95%.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2013-14)	19,960,461.98	Met
1st Subsequent Year (2014-15)	14,188,414.98	Met
2nd Subsequent Year (2015-16)	10,243,093.98	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	6,262,634.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available 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)	22,381	22,218	21,802
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): _____

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	0.00		

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)	212,428,300.00	216,357,068.00	218,041,561.00
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)	212,428,300.00	216,357,068.00	218,041,561.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	6,372,849.00	6,490,712.04	6,541,246.83
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)	6,372,849.00	6,490,712.04	6,541,246.83

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)	0.00		
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	16,836,855.12	11,873,622.12	7,372,530.12
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)	12,220,157.64	12,342,360.00	12,465,783.00
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)	29,057,012.76	24,215,982.12	19,838,313.12
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	13.68%	11.19%	9.10%
District's Reserve Standard (Section 10B, Line 7):	6,372,849.00	6,490,712.04	6,541,246.83
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?

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?

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

S3. Temporary Interfund Borrowings

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

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

Identify projected contributions from unrestricted resources in the general fund to restricted resources in the general fund for the current fiscal year and two subsequent fiscal years. Provide an explanation if contributions have changed by more than \$20,000 and more than five percent since 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)	(28,788,316.00)	(29,679,670.00)	3.1%	891,354.00	Met
1st Subsequent Year (2014-15)	(28,650,965.00)	(29,517,243.00)	3.0%	866,278.00	Met
2nd Subsequent Year (2015-16)	(29,913,124.00)	(32,289,247.00)	7.9%	2,376,123.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	2,000,000.00	0.00	-100.0%	(2,000,000.00)	Not Met
1st Subsequent Year (2014-15)	2,000,000.00	0.00	-100.0%	(2,000,000.00)	Not Met
2nd Subsequent Year (2015-16)	4,000,000.00	0.00	-100.0%	(4,000,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	100,000.00	600,000.00	500.0%	500,000.00	Not Met
1st Subsequent Year (2014-15)	100,000.00	600,000.00	500.0%	500,000.00	Not Met
2nd Subsequent Year (2015-16)	100,000.00	600,000.00	500.0%	500,000.00	Not 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)

Increase contribution to Restricted Routine Maintenance to 3% of General Fund Expenditures, which is required by the State Department of Education.

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

Explanation:
(required if NOT met)

Eliminate transfers in to General Fund from OPEB and other Funds.

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

Explanation:
(required if NOT met)

Transfer \$500K to Deferred Maintenance Reserve for future projects.

- 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	4	01/8011	01/5610	0
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	4	01/8011	01/3901	4,305,940
State School Building Loans				
Compensated Absences				

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

Services Contract	1	01/8011	01/7438 and 01/7439	203,598

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		231,127	231,127	231,127
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,076,485	1,076,485	1,076,485	1,076,485
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Services Contract	203,598	203,598		

Total Annual Payments:	1,280,083	1,511,210	1,307,612	1,307,612
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)

Increase due to new Lease Contract for Copiers/Printers.

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?

	Budget Adoption (Form 01CS, Item S7A)	First Interim
2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	63,374,327.00	54,802,169.00
b. OPEB unfunded actuarial accrued liability (UAAL)	31,859,893.00	26,597,944.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jul 01, 2010	Jul 01, 2012

	Budget Adoption (Form 01CS, Item S7A)	First Interim
3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	3,943,860.00	3,516,227.00
1st Subsequent Year (2014-15)	3,912,806.00	3,487,071.00
2nd Subsequent Year (2015-16)	3,912,806.00	3,454,609.00
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)	4,579,482.00	4,379,182.00
1st Subsequent Year (2014-15)	4,869,803.00	4,453,776.00
2nd Subsequent Year (2015-16)	5,213,315.00	4,484,462.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	4,706,159.00	4,264,489.00
1st Subsequent Year (2014-15)	4,711,724.00	4,258,998.00
2nd Subsequent Year (2015-16)	4,711,724.00	3,833,695.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	457	457
1st Subsequent Year (2014-15)	467	467
2nd Subsequent Year (2015-16)	477	477

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
2. Self-Insurance Liabilities		
a. Accrued liability for self-insurance programs	1,376,856.00	1,376,856.00
b. Unfunded liability for self-insurance programs	1,376,856.00	1,376,856.00

	Budget Adoption (Form 01CS, Item S7B)	First Interim
3. Self-Insurance Contributions		
a. Required contribution (funding) for self-insurance programs		
Current Year (2013-14)	11,396,956.00	11,396,956.00
1st Subsequent Year (2014-15)	11,396,956.00	11,396,956.00
2nd Subsequent Year (2015-16)	11,396,956.00	11,396,956.00
b. Amount contributed (funded) for self-insurance programs		
Current Year (2013-14)	11,396,956.00	11,396,956.00
1st Subsequent Year (2014-15)	11,396,956.00	11,396,956.00
2nd Subsequent Year (2015-16)	11,396,956.00	11,396,956.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,121.6	1,120.5	1,115.1	1,101.9

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 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:

Nov 01, 2013

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

Yes

If Yes, date of budget revision board adoption:

Dec 12, 2013

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

--	--	--

One Year Agreement

Total cost of salary settlement

--	--	--

% change in salary schedule from prior year
or

--	--	--

Multiyear Agreement

Total cost of salary settlement

--	--	--

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

--	--	--

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

Negotiations Not Settled

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

--

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

--	--	--

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

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:

--

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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)

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?

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.

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	456.1	453.2	453.2	453.2

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)?			

One Year Agreement

Total cost of salary settlement			
% change in salary schedule from prior year or			

Multiyear Agreement

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

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

Negotiations Not Settled

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

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

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)

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?

- 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)

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)

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	67.2	67.2	67.2	67.2

- 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)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

3. Cost of a one percent increase in salary and statutory benefits
- | | Current Year
(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?			
2. Total cost of H&W benefits			
3. Percent of H&W cost paid by employer			
4. Percent projected change in H&W cost over prior year			

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?			
2. Cost of step & column adjustments			
3. Percent change in step and column over prior year			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?			
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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
