

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



**First Interim Report
October 31, 2013**



West Contra Costa Unified School District

2013-2014 First Interim Report October 31, 2013

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EXECUTIVE SUMMARY

WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT



2013-2014 First Interim Report Executive Summary

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West Contra Costa Unified School District 2013-14 First Interim Report

First Interim Financial Report Overview

Two Interim Financial Reports are routinely required by the California Department of Education each year. Districts must submit the completed reports for review to the County Office of Education who then submits them to the State.

California school district revenues and expenditures are subject to constant change. School district budgets are not static documents, but instead are constantly being revised to respond to decisions at the state and federal levels, as well as to the expenditure needs of the local agency. The First Interim Report's financial projections have been updated to reflect new information received and board action taken since the original budget adoption.

The Executive Summary includes an overview of the financial data reported in the SACS (Standardized Account Code) First Interim Report. It is provided to assist the reader in understanding the information being reported on the SACS forms. The SACS forms also include supporting reports such as, Average Daily Attendance estimates, Criteria and Standards and the Multi-year Projection report.

With each financial report the District is asked to project the general fund financial status through year-end, June 30, 2014. The Multi-year projection is then required to determine if the District will be financially solvent for two subsequent years, in this case through the 2015-16 fiscal year.

State Budget Impact on District Planning

The 2013-14 budget for the State was adopted Friday June 14, 2013 with several legislative trailer bill packages to enact provisions of the budget approved as of July 18, 2013. Included in the budget adoption is a new funding model that is a landmark change to school district funding within the State of California. It is set to completely overhaul the system of funding and to implement a new accountability model for all school districts. The new funding model is called the Local Control Funding Formula (LCFF) and the new accountability program is called Local Control Accountability Program (LCAP). There is an enormous amount of work to be done at the State and local levels to implement the new funding and accountability model. The State has not yet developed the forms, account code structures, software and guidelines for the new budget model. Given the major changes to the school finance system it is expected that trailer bills for clean-up, rule-making by the State Board of Education and revisions to submission requirements by the California Department of Education will be ongoing throughout the 2013-14 budget year.

Local Control Funding Formula (LCFF)

The Local Control Funding Formula (LCFF) collapses the majority of State categorical programs and establishes a targeted base rate funding model with supplemental and concentration grant add-ons. The term targeted is used because the State does not expect to fully fund the LCFF until 2020-21 (8 year rollout). The targeted base rate funding model eliminates the current Revenue Limit funding model and creates new

funding amounts based upon grade span. In addition to the base funding school districts are eligible for supplemental funding for specific student groups. Supplemental funding is provided for districts based on the percentage of English Learners (EL), Foster Youth and Low Income (LI) categories as compared to total enrollment. Concentration funding is provided for the English Learners (EL), Foster Youth and Low Income (LI) students that exceed 55% or more of the student population. This grouping of students is known as the “unduplicated count” because some students may qualify under multiple categories, but are counted only once for the purpose of the added funding.

Many of the programs collapsed and rolled in to the new LCFF funding model were unrestricted under the Tier III program and already existed in the adopted 2013-14 budget for our school district. There are also programs rolled into the LCFF that have driven expenses, such as the Economic Impact Aid (EIA) program and Adult Education. All expenses that were part of programs which revenues were eliminated in the restructuring of funding are now supported through LCFF funding.

However, it is important to understand that LCFF funding is now the way the entire unrestricted general fund now receives its revenue. The formulas that build the revenue are broken into categories.

- Base Grant
- K-3 Class Size Reduction
- Career Technical Education (CTE)
- Supplemental and Concentration

The Base grant factors are provided by and differentiated by grade level. The add on of K-3 Class Size Reduction then ties directly to the K-3 grade levels, while the CTE ties to grades 9-12. While the factors provide the formula for funding, there is no provision in the law requiring these funds to follow those factors for those specific programs. The priority for LCFF funding is established through the District’s LCAP. The Supplemental and Concentration grants are funded as a percentage add on to the base grant, using district demographics of the “unduplicated student count”.

The LCFF will require a new type of tracking through the LCAP, which is a budget and accountability plan reporting model to be determined by the State Board of Education. A draft of the accountability template was considered at a November meeting of the State Board. It is expected that the guidelines and rules will be available sometime after January of 2014. The LCAP will have accountability measures which must link to the budget or LCFF.

Local Control Accountability Program (LCAP)

The District has already made enormous headway in providing the framework for a Local Control Accountability Plan by working on the *Strategic Plan Report* over the course of the past 11 months. The strategic plan information will help inform our work because more than 2500 stakeholder participants have already provided input through 31 focus groups, 50 one on one interviews, online and paper surveys as well as 11 town hall meetings over the course of the study. The strategic plan work will be essential to help inform the Local Control Accountability Plan this coming spring.

The LCAP requires rethinking the approach to planning, budgeting, and using funds so that they are aligned to the following eight state priorities, which are within the new LCFF/LCAP Education Code. (*Education Code (EC) 52060*) In summary:

- Compliance with *Williams* requirements: appropriate teacher assignment, sufficient instructional materials, and facilities in good repair.
- Implementation of the academic content and performance standards adopted by SBE, including how the programs and services will enable English learners to access the common core academic content standards and the English Language Development standards.
- Parental involvement, including efforts the school district makes to seek parent input in making decisions for the school district and each individual school site, and including how the school district will promote parental participation in programs for economically disadvantaged pupils, English learners, foster youth, and individuals with exceptional needs.
- Pupil achievement as measured by multiple indicators including, but not limited to, assessment data, college readiness, and language proficiency.
- Pupil engagement as measured by multiple indicators including, but not limited to, rates associated with attendance, chronic absenteeism, dropout (middle and high school), and high school graduation.
- School climate as measured by multiple indicators including, but not limited to, pupil suspension and expulsion rates as well as other local measures assessing safety and school connectedness.
- The extent to which pupils have access to, and are enrolled in, a broad course of study that includes core subject areas (i.e., English, mathematics, social science, science, visual and performing arts, health, physical education, career and technical education, etc.), including the programs and services developed and provided to economically disadvantaged pupils, English learners, foster youth, and individuals with exceptional needs.
- Pupil outcomes, if available, in the subject areas comprising a broad course of study.

The LCAP will be developed using the state priorities, joined with information from the Strategic Plan Report. Parents in all attendance areas will be invited, as an ad hoc committee, to review and provide feedback, and the already established District committees representing English language learners and special education will have an opportunity to review and comment on the LCAP. There will be a series of meetings, beginning in January, and culminating with a Board study session in March. The goal is to have a comprehensive LCAP prepared for a public hearing in May and budget adoption in June.

K-3 Class Size Reduction

The adopted State budget includes the implementation of the LCFF funding model for K-3 class size reduction. The new program requires that each district make progress toward the 24:1 class size average, in grades K-3 by school site, not by grade. The State will require districts to provide site level average data for 2012-13 as the base year and progress will be required at each site, reducing the average class sizes in grades K-3 by 12% in 2013-14. Using the District staffing model from 2012-13 as a base and applying the 12% reduction, on average, our schools would be at 25:1 for 2013-14. However, many schools had lower average class sizes than 25:1, such as schools that had Quality Education Investment Act (QEIA) or other special funding. Those schools must stay at or below 24:1 in order to comply with the new State program rules. During the Board's budget adoption there was direction to work on eliminating combination classes as a part of the K-3 program. Eliminating combinations typically will result in smaller class sizes. Twenty five additional FTE were allocated as a part of the 45 day budget revision in order to lower class sizes in our elementary schools. The Board has indicated that it wishes to make class sizes of 24:1 a District-wide goal for 2014-15. In order to do so the District will be hiring approximately 30 elementary teachers beginning this spring at an estimated cost of \$2.5 million.

Transitional Kindergarten

Transitional Kindergarten is in its third year of implementation. The program is currently offered at 13 schools within the District. Next year the program is expected to expand to 8 more schools in coordination with the Education Code, which gradually implements the new Kindergarten age and establishes the new Transitional Kindergarten grade throughout the State. The cost of the program expansion is estimated at \$672,000.

School Resource Officers

The following table represents the contracts and costs associated with the school resource officer program. It should be noted that in all cases the police departments at each agency offer special programs to school sites as well as special services at school events such as athletics, dances and special assemblies as a part of their contracts. The 2013-14 adopted budget was modified in the 45 day budget revision to reflect the addition of \$450,000 to the City of Richmond program.

City	Total # of Officers	# paid by City	Contract Amount	Coverage
Hercules	2	0	\$320,000	Hercules Family Schools
San Pablo	1	1	\$0	San Pablo Family Schools
CC Sheriff	1	0	\$212,000	North Campus, Crespi
El Cerrito	3	0	\$420,000	El Cerrito Family Schools
Richmond	9	1	\$1,326,000	Richmond, Kennedy and DeAnza Family Schools
Pinole	3	1	\$320,000	Pinole Family
Total	19	3	\$2,598,000	

Health Care Reform

The Affordable Care Act has enactment provisions during the 2013-14 school year. Federal law indicates that in January of 2014 the District must comply with regulations regarding the availability and affordability of health care programs for all employees. There will be a one year delay in the penalty component of the new law. The Affordable Care Act requires employers to ascertain the eligibility of employees through a “measurement period” defined in federal law. There are multiple measures depending upon hire dates and the stability of hours worked for employees. During 2013-14 school year the District will work with a consultant to perform the necessary study to determine what the requirements and costs are for the District to adhere to the Affordable Care Act. The Board will receive a report on this study in the spring of 2014.

Special Reserve Fund

Over the course of the past two years the Board has managed the impending threat of State cuts. With each budget plan and revision the Board has diligently set aside funding to prepare for the State’s projected cuts. The Special Reserve fund has been used to house the reserves set aside by the Board for the “Mid-Year Triggers” threatened by the State. By the end of 2012 the Board had set aside \$13.5 million in Special Reserve. During the 2012-13 school year the District transferred \$1.8million to support general fund activities. For the purpose of the First Interim Report the Special Reserve Fund is shown intact with no transfer to the General Fund during 2013-14 or subsequent years. The Board has indicated an interest in maintaining a larger reserve than the required 3%. This fund can be used to house the additional reserve funds. Subject to Board approval, staff will prepare the appropriate board policy to accomplish an additional 3% reserve for a total reserve of 6% with the Unrestricted General Fund at 3%, and 3% in the Special Reserve fund.

	First Interim
Special Reserve Fund – 17	
Balance June 30, 2012	\$ 13,502,827
2012-13 use of Special Reserve	\$ (1,833,102)
2013-14 Proposed 3% Reserve (for a total of 6%)	\$ (8,800,000)
Unassigned Special Reserve Fund Balance Projection June 2014	\$ 2,869,725

Common Core Block Grant and Prop 39 Energy Grant

Approved March 7, 2012 by the California State Board of Education, the Common Core State Standards (CCSS) have now come to the forefront and require the adoption of new curriculum and the deployment of technology. The District has developed its own local plan for CCSS systems implementation based on local needs and resources.

The State Budget adoption includes provisions for block grants toward the implementation of the Common Core. The Common Core Block Grant is meant to assist districts with implementation and can be used for:

- Professional development for teachers and other employees involved in the direct instruction of students
- Common Core Instructional Materials
- Integration of standards through technology

Funding has been received in the amount of \$5.8 million. The funding must be used over a two-year period. The Board has adopted a plan for the use of the funding and a Memorandum of Understanding is in place, subject to ratification, with the United Teachers of Richmond outlining the various activities that teachers will be engaged in over the course of the next two years as they transition into the Common Core State Standards.

The Prop 39 Energy grant is going to have per pupil allocation based upon average daily attendance. In addition, districts will have funding available based upon the free and reduced lunch counts to account for community need. The allocated funding for West Contra Costa Unified is \$1.4 million. School districts are required to submit plans in order to release funding for projects. Districts are permitted to receive a portion of the first year grant toward planning. Applications for the remaining fund award, and subsequent year funding, will require detailed information on projects and energy savings and will be reviewed by the California Energy Commission before funding is allocated by the California Department of Education.

No funding for the Proposition 39 Energy Program is included in the First Interim Report because plans have not been submitted nor has apportionment for planning been received for the grant as of October 31.

General Fund Unrestricted

LCFF Revenue

The LCFF Revenue estimate is based upon student attendance by grade level span and the percentage of “unduplicated count” students that are a part of the attendance data. For the First Interim Report we are using data collected in October which indicates that 73% of our student enrollment meets the requirement of the “unduplicated count”. The estimated average daily attendance (ADA) is 27,992. The estimated LCFF entitlement generated for unrestricted is \$192,372,690 – of which \$7,896,026 is transferred to Special Education based upon an estimate of the ADA related students in the program.

The LCFF entitlement is then funded through a combination of State Aid, Education Protection Account State Aid (Prop 30), and local taxes.

Fund Balance

After three fiscal years of decline the unrestricted ending fund balance increased in 2011 and 2012 based upon the unaudited actual financial reports ending each year. The following table illustrates the unrestricted ending fund balance for each year end closing.

June 2007	June 2008	June 2009	June 2010	June 2011	June 2012	June 2013
\$28,936,748	\$21,567,077	\$20,049,661	\$15,439,421	\$18,438,898	23,376,077	23,376,077
Net Increase (Decrease):	(\$7,369,671)	(\$1,517,416)	(\$4,610,240)	\$2,999,477	4,937,179	-0-

During the 2011-12 fiscal year the fund balance increase was largely due to a one-time pay back to the General Fund from the Bond fund in the amount of \$4.5 million, for a legal settlement and legal fees related to a bond matter. It was determined that those costs, which were incurred since 2009, were properly charged to the bond program. The fund balance remained identical in June of 2012 and 2013 because of a transfer from the Special Reserve Fund, which balanced the Unrestricted General Fund. The District's 2013-14 projected unrestricted ending fund balance is \$18,734,263. This decline assumes that no transfer is made from the Special Reserve Fund. The fund balance has certain required designations including the State required designation for economic uncertainty.

Designations

Revolving Cash	\$ 70,000
Stores	\$ 230,000
Economic Uncertainty 3%	<u>\$ 8,786,974</u>
Total Designations	\$ 9,086,974
Unappropriated Balance	<u>\$ 9,647,289</u>

Other State and Local Revenue

Other State Revenue includes only the State Lottery as of the First Interim Report. All other revenue previously reported in this category has now been included in the LCFF allocation and reported under LCFF/Revenue Limit Sources on the First Interim SACS forms. Other Local Revenue includes miscellaneous revenue and the final \$1.5 million commitment of funding from the City of Richmond. The funding from the City of Richmond will not be ongoing after this year.

Expenditure Summary

The projections reflected in the First Interim Report are a result of the analysis of year-to-date expenditures against the adopted budget. This includes a review of expenditure trends for all major categories within the budget. Staff also examines position vacancies and generates an estimate of salary and benefit savings due to unfilled (no substitute) vacancies or due to added staffing.

Since the 45 Day Budget Revision, the District has settled contracts with three out of the four unions representing employees in the District. The expenses for the contracts which have been ratified (SSA/Local1) are included in the First Interim Budget and Multi-Year Projection.

General Fund Restricted

The General Fund is the operating fund of the District; it is used to account for the day-to-day operations of the District. The fund is divided into two sections, unrestricted and restricted. 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 or for a designated purpose.

Restricted revenue funding is recognized in two different ways. For funding subject to deferred revenue, the revenue is only recognized once it is spent. This means that any funds received and not spent, with carryover provisions, are deferred into 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 fund balance. The First Interim Report includes the carryover of prior year funds through the update in restricted fund balance and the posting of deferred revenue from 2012/13 into the books for 2013/14. This carryover is then appropriated to the expenditure accounts according to grant guidelines and school site plans. These entries result in increased budget amounts for specific programs in 2013/14. The restricted program expenditures are also affected by the settlement of contracts and the expenses for ratified contracts are included in the budget and Multi-Year Projection estimates.

Multi Year Projection

The multi-year projection for the First Interim Report utilizes the County Office recommended assumptions published by School Services of California for the development of expenditure projections. Expenditure projections include estimated step and column increases and staffing changes based upon enrollment or expiration of one time funding. Supply and service expenditures utilize the California Consumer Price Index as an estimate for cost increases.

Revenue projections have been developed using the Local Control Funding Formula Calculator provided through the FCMAT Website. FCMAT is the Fiscal Crisis Management Assistance Team, funded by the State of California to assist local agencies. The new revenue development tool is the recommended method for calculating the LCFF by the County Office of Education and widely used throughout the State. The following are the assumptions used for the development of the multi-year projections.

2014-15 Assumptions

Estimate for Funded ADA: 28,228

Unduplicated Student Count: 73%

Estimated Supplies Increase/California CPI: 2.2%

Step and Column: 1.0%

Active Health Benefits: increased per contribution per ratified contracts

Retiree Health Benefits: 5%

2015-16 Assumptions

Estimate for Funded ADA: 28,571
Unduplicated Student Count: 72.6%
Estimated Supplies Increase: California CPI 2.4%
Step and Column: 1.0%
Active Health Benefits: 0%
Retiree Health Benefits: 5%

The multi-year projection using the current assumptions for 2013-14 indicates that the District will have planned deficit spending over the course of this year, but will **not** have deficit spending in 2014-15 and 2015-16.

Cash Flow

The current cash flow projections indicate positive cash balances for the District with no inter-fund borrowing required.

Education Protection Account

Proposition 30 contained language establishing an Education Protection Account (EPA). This funding model was designed to provide relief to the cash deferrals which had been occurring during previous budget cycles. No new money is provided to school districts under the EPA. The EPA deposits count against the district's LCFF student attendance funding. However, the legislation requires that each district establish a special fund to account for these deposits and restricts the use of the funding to school service expenditures only. No administrator salaries and benefits may be charged to the new fund. The EPA also requires that each district provide an accounting of these funds on district websites and that it be a topic of discussion at a regular board meeting. The District anticipates receiving \$25 million earmarked for the EPA fund reporting as a part of the LCFF entitlement. Staff has examined the rules provided by the California Department of Education. For accounting purposes, all secondary school instructional expenses related to staff have been placed in the EPA fund for 2013-14 and ongoing in the budget for 2014-15. The EPA funds are not separate from the LCFF formula, rather they are a means of funding it.

West Contra Costa is a Fiscally Responsible District

During the years of the greatest economic down turn in U.S. history, West Contra Costa Unified School District has addressed funding cuts by focusing on many of the cost saving measures pointed out through numerous fiscal reports and studies. Through the collective bargaining process contract modifications are now in place to control benefit costs and staffing in order to accomplish necessary budget savings. School and facility closures have occurred according to a plan adopted and later modified by the Board to address school facility consolidation. In addition, the Board has adopted flexibility options including modified K-3 Class size reduction and Tier III categorical flexibility. The Board has also undertaken efforts to improve funding for schools by engaging in efforts to raise local taxes in support of locally controlled funds for schools. In spite of the corrective action and demonstrated fiscal responsibility, the district has still faced the State's underfunding of Education. The School Board has long recognized that

locally controlled funding can help provide for programs and services that would otherwise have been cut during tough economic times. With that in mind the Board has worked hard to insure that local revenues are available for our students.

Parcel Tax – Local Support for Students

The parcel tax program includes support for a wide variety of services to students of the District. The parcel tax funding, renewed in November of 2012, is accounted for in a locally restricted account and is subject to the review by the Citizens Budget Advisory Committee. The parcel tax was passed with an overwhelming majority of 75%, illustrating the level of commitment for educational programs shared by this community. The parcel tax now expires in 2018-19. The following table illustrates a summary of estimated funding levels for programs in the 2013-14 school year. The District expects to collect \$9.8 in 2013-14, the following chart includes carryover from 2012-13.

Library and athletic programs	\$	3,194,237
*Reduced class sizes for Kindergarten through third grade	\$	2,800,000
Textbooks and teaching materials	\$	422,000
Teachers and counselors	\$	3,520,839
Custodial support - Facilities clean and in good condition	\$	547,694
Grand Total (includes carry over from 12-13)	\$	10,484,770

* Parcel tax funding pays to reduce class sizes from 31 to 28 in grades K-3

Maintenance and Recreation Assessment District – MRAD

In an effort to raise and sustain funding for the school district, the District in 1994, formed a Maintenance and Recreation District (MRAD). In 1996 the formation of MRAD was followed by a vote of the people to continue these levies. This allows the District to levy taxes to support the maintenance and operations of fields and outdoor areas for the purpose of public use. MRAD revenue is budgeted for 2013-14 in the amount of \$5.5 million which pays for evening/after school custodial services, gardeners and outdoor capital projects.

Deficit Spending

During budget development it is important to plan toward eliminating deficit spending if deficits are anticipated in the coming years. Deficit spending can be tracked by monitoring the ending fund balance each year. Strictly speaking it is the comparison of current year revenues to current year expenses. It is reflected in the State reports and is described as the net decrease in fund balance. The District is deficit spending this year; however the fund balance is sufficient for a 3% reserve. It is anticipated that the growth of funding provided through LCFF will close the deficit in 2014-15.

Other Post Retirement Benefit Liability (OPEB) or Retiree Lifetime Benefits

The Board has taken action, with the cooperation of employee groups, to substantially reduce the District's long term liability for post-employment health care. In the actuarial study completed in 2008 it was determined that the Governmental Accounting Standards Board or "GASB 45" liability was \$495 million. Had the program not been

amended the GASB 45 liability would have grown to \$550 million. With the implementation of new retiree benefit provisions the 2012 actuarial study indicates the GASB 45 liability is now \$364 million, resulting in long term savings to the District of \$186 million. While this change has stabilized the program and protected the District from increases in costs for future retirees, it has not changed the fact that the District has a “pay-as-you go” program where costs are escalating for those who retired prior to July of 2010.

Long Term Debt – General Fund

The District has made enormous progress toward eliminating the burden of long term debt that originated in the 1990’s. The Certificates of Participation (COPS) are the final outstanding debt from that period. The COP was refunded in 2005 and included a “make whole” provision which means that in order to pay the debt off early the District must pay interest guaranteed to investors when the debt was refunded.

Long Term Debt Table	Principal June 2013	13-14 Payment	Pay off year
COPS	\$ 7,915,000	\$ 925,867	2024
State Emergency Loan	-0-	-0-	2012 (was 2018) *
Voluntary Integration	-0-	-0-	2012
IBM	-0-	-0-	2012 (was 2015) **
Total	\$ 7,915,000	\$ 925,867	
* Paid off using site sale debt service fund deposits			
** Paid off using one-time fund balance in 2012			

Deferred Maintenance

The Deferred Maintenance program funding was incorporated into the State Tier III Flexibility program sweep during the past years. The program as a separate funding model no longer exists under the LCFF. However, the obligation to keep schools in good repair is clearly stated as one of the eight state priorities. Capital projects related to bond eligible schools have been accomplished over the past few years through the bond construction program. However, it is incumbent upon the District to identify a funding source and plan for projects and long term maintenance in order to insure that district schools are kept in good repair. As such, the Board has indicated that \$2 million should be transferred into the Deferred Maintenance program from fund 40, Special Reserve for Capital Outlay. The funds being transferred are one-time dollars from former Redevelopment Agency deposits in our region. This transfer, along with the \$1.3 million Deferred Maintenance fund balance provides funding for projects identified by the Maintenance Team.

Adult Education

The Adult Education program funding is another example of a large program that is no longer funded by the State. It is a program that school districts were not required to operate during the fiscal crisis. While many districts eliminated this program the Board maintained a program, albeit with a lower funding level. For the 2013-14 and 2014-15 school years, all districts that operated a program during 2012-13 must continue to

operate a program at the 2012-13 expenditure level. Over the next two years the State is asking Community College Districts and K-12 School Districts to form consortiums and examine how to offer regional programs for adults. Our school district is participating with the Contra Costa Community College District. As the process for forming the consortium and service model move forward, district staff will keep the board informed.

Next Steps

The coming year provides the Board with the opportunity to engage the community in improving student learning. There are many unknowns about the programmatic restrictions and reporting requirements that come with the new funding model. But we will forge ahead with meetings this January and incorporate what we learn from the State Board of Education and our community as we go.

This report comes with a recommended Positive Certification, because the LCFF should provide growth over the next two years. We will need to monitor both internal and external factors, our student counts as well as the economy and legislative commitment to the program. Both of these are risks to our funding which during the infancy of the program could be especially volatile.

Section 2

SUMMARY OF ALL FUNDS

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-14 FIRST INTERIM**

Schedule 1

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL FUND			SPECIAL REVENUE FUNDS Schedule 2	CAPITAL OUTLAY FUNDS Schedule 3	OTHER FUNDS Schedule 4	DISTRICT TOTALS
	UNRESTRICTED	RESTRICTED	TOTAL				
REVENUES							
Revenue Limit Sources	\$ 184,476,664	\$ 7,896,026	\$ 192,372,690	\$ -	\$ -	\$ -	\$ 192,372,690
Federal Revenues	0	28,471,412	28,471,412	12,789,126	-	-	41,260,538
Other State Revenues	3,803,789	30,812,737	34,616,526	3,615,721	34,322,566	-	72,554,813
Other Local Revenues	2,483,241	18,655,582	21,138,823	1,478,226	455,902	21,310,756	44,383,707
Total Revenues	<u>190,763,694</u>	<u>85,835,757</u>	<u>276,599,451</u>	<u>17,883,073</u>	<u>34,778,468</u>	<u>21,310,756</u>	<u>350,571,748</u>
EXPENDITURES							
Certificated Salaries	76,205,555	33,745,562	109,951,117	2,445,434	-	-	112,396,551
Classified Salaries	21,687,477	19,585,564	41,273,041	6,234,573	1,157,331	70,693	48,735,638
Employee Benefits	42,561,669	21,030,286	63,591,955	2,992,324	514,046	36,653	67,134,978
Books and Supplies	4,828,571	10,373,751	15,202,322	7,142,718	7,652,012	2,400	29,999,452
Services and Other Operating Expenditures	11,393,177	46,187,368	57,580,545	1,093,845	13,375,608	20,801,753	92,851,751
Capital Outlay	853,486	2,855,745	3,709,231	83,000	118,208,475	-	122,000,706
Other Outgo	985,867	-	985,867	-	-	6,230	992,097
Direct/Indirect Support Costs	(2,068,111)	1,536,907	(531,204)	531,204	-	-	-
Total Expenditures	<u>156,447,691</u>	<u>135,315,183</u>	<u>291,762,874</u>	<u>20,523,098</u>	<u>140,907,472</u>	<u>20,917,729</u>	<u>474,111,173</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	<u>34,316,003</u>	<u>(49,479,426)</u>	<u>(15,163,423)</u>	<u>(2,640,025)</u>	<u>(106,129,004)</u>	<u>393,027</u>	<u>(123,539,425)</u>
OTHER FINANCING SOURCES AND (USES)							
Interfund Transfers In	-	-	-	3,136,249	-	-	3,136,249
Interfund Transfers Out	(1,131,683)	(4,566)	(1,136,249)	-	(2,000,000)	-	(3,136,249)
Other Sources	-	-	-	-	126,440,086	-	126,440,086
Other Uses	-	-	-	-	-	-	-
Contributions To Restricted Programs	(37,826,135)	37,826,135	-	-	-	-	-
Total Other Financing Sources and Uses	<u>(38,957,818)</u>	<u>37,821,569</u>	<u>(1,136,249)</u>	<u>3,136,249</u>	<u>124,440,086</u>	<u>-</u>	<u>126,440,086</u>
NET CHANGE IN FUND BALANCE	<u>(4,641,815)</u>	<u>(11,657,857)</u>	<u>(16,299,672)</u>	<u>496,224</u>	<u>18,311,082</u>	<u>393,027</u>	<u>2,900,661</u>
BEGINNING FUND BALANCE, JULY 1, 2013	<u>23,376,078</u>	<u>21,983,895</u>	<u>45,359,973</u>	<u>18,907,806</u>	<u>74,508,427</u>	<u>64,741,506</u>	<u>203,517,712</u>
PROJECTED ENDING FUND BALANCE JUNE 30, 2014	<u>\$ 18,734,263</u>	<u>\$ 10,326,038</u>	<u>\$ 29,060,301</u>	<u>\$ 19,404,030</u>	<u>\$ 92,819,509</u>	<u>\$ 65,134,533</u>	<u>\$ 206,418,373</u>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-14 FIRST INTERIM**

Schedule 2

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

SPECIAL REVENUE FUNDS

	ADULT EDUCATION	CHILD DEVELOPMENT	CAFETERIA	DEFERRED MAINTENANCE	SPECIAL RESERVE	TOTAL SPECIAL REVENUE FUNDS
REVENUES						
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Federal Revenues	342,199	446,927	12,000,000	-	-	12,789,126.00
Other State Revenues	-	2,765,721	850,000	-	-	3,615,721
Other Local Revenues	403,626	115,600	920,000	4,000	35,000	1,478,226
Total Revenues	<u>745,825</u>	<u>3,328,248</u>	<u>13,770,000</u>	<u>4,000</u>	<u>35,000</u>	<u>17,883,073</u>
EXPENDITURES						
Certificated Salaries	1,436,636	1,008,798	-	-	-	2,445,434
Classified Salaries	626,784	963,416	4,644,373	-	-	6,234,573
Employee Benefits	470,273	730,618	1,791,433	-	-	2,992,324
Books and Supplies	149,793	592,143	6,400,782	-	-	7,142,718
Services and Other Operating Expenditures	207,901	30,194	655,750	200,000	-	1,093,845
Capital Outlay	-	-	83,000	-	-	83,000
Other Outgo	-	-	-	-	-	-
Direct/Indirect Support Costs	-	164,647	366,557	-	-	531,204
Total Expenditures	<u>2,891,387</u>	<u>3,489,816</u>	<u>13,941,895</u>	<u>200,000</u>	<u>-</u>	<u>20,523,098</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	<u>(2,145,562)</u>	<u>(161,568)</u>	<u>(171,895)</u>	<u>(196,000)</u>	<u>35,000</u>	<u>(2,640,025)</u>
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	1,131,736	4,513	-	2,000,000	-	3,136,249
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	<u>1,131,736</u>	<u>4,513</u>	<u>-</u>	<u>2,000,000</u>	<u>-</u>	<u>3,136,249</u>
NET CHANGE IN FUND BALANCE	<u>(1,013,826)</u>	<u>(157,055)</u>	<u>(171,895)</u>	<u>1,804,000</u>	<u>35,000</u>	<u>496,224</u>
BEGINNING FUND BALANCE, JULY 1, 2013	<u>2,065,909</u>	<u>157,052</u>	<u>3,711,090</u>	<u>1,304,030</u>	<u>11,669,725</u>	<u>18,907,806</u>
PROJECTED ENDING FUND BALANCE JUNE 30, 2014	<u>\$ 1,052,083</u>	<u>\$ (3)</u>	<u>\$ 3,539,195</u>	<u>\$ 3,108,030</u>	<u>\$ 11,704,725</u>	<u>\$ 19,404,030</u>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-14 FIRST INTERIM**

Schedule 3

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

CAPITAL OUTLAY FUNDS	BUILDING	CAPITAL FACILITIES	COUNTY SCHOOL FACILITIES	SPECIAL RESERVE FOR CAPITAL OUTLAY	TOTAL CAPITAL OUTLAY FUNDS
REVENUES					
Revenue Limit Sources	\$ -	\$ -	\$ -	\$ -	
Federal Revenues	-	-	-	-	-
Other State Revenues	-	-	34,322,566	-	34,322,566
Other Local Revenues	300,000	68,000	-	87,902	455,902
Total Revenues	<u>300,000</u>	<u>68,000</u>	<u>34,322,566</u>	<u>87,902</u>	<u>34,778,468</u>
EXPENDITURES					
Certificated Salaries	-	-	-	-	-
Classified Salaries	1,157,331	-	-	-	1,157,331
Employee Benefits	514,046	-	-	-	514,046
Books and Supplies	7,272,962	2,000	-	377,050	7,652,012
Services and Other Operating Expenditures	11,617,090	220,500	-	1,538,018	13,375,608
Capital Outlay	106,560,631	-	11,599,844	48,000	118,208,475
Other Outgo	-	-	-	-	-
Direct/Indirect Support Costs	-	-	-	-	-
Total Expenditures	<u>127,122,060</u>	<u>222,500</u>	<u>11,599,844</u>	<u>1,963,068</u>	<u>140,907,472</u>
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS	<u>(126,822,060)</u>	<u>(154,500)</u>	<u>22,722,722</u>	<u>(1,875,166)</u>	<u>(106,129,004)</u>
OTHER FINANCING SOURCES AND (USES)					
Interfund Transfers In	-	-	-	-	-
Interfund Transfers Out	-	-	-	(2,000,000)	(2,000,000)
Other Sources	126,440,086	-	-	-	126,440,086
Other Uses	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-
Total Other Financing Sources and Uses	<u>126,440,086</u>	<u>-</u>	<u>-</u>	<u>(2,000,000)</u>	<u>124,440,086</u>
NET CHANGE IN FUND BALANCE	<u>(381,974)</u>	<u>(154,500)</u>	<u>22,722,722</u>	<u>(3,875,166)</u>	<u>18,311,082</u>
BEGINNING FUND BALANCE, JULY 1, 2013	<u>55,443,368</u>	<u>2,442,614</u>	<u>9,946,045</u>	<u>6,676,400</u>	<u>74,508,427</u>
PROJECTED ENDING FUND BALANCE JUNE 30, 2014	<u>\$ 55,061,394</u>	<u>\$ 2,288,114</u>	<u>\$ 32,668,767</u>	<u>\$ 2,801,234</u>	<u>\$ 92,819,509</u>

**WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
2013-14 FIRST INTERIM**

Schedule 4

STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

OTHER FUNDS

	BOND INTEREST AND REDEMPTION	DEBT SERVICE COMPONENT UNIT (COPs)	DEBT SERVICE	SELF INSURANCE	RETIREE BENEFITS	TOTAL OTHER FUNDS
REVENUES						
Revenue Limit Sources	-	-	-	-	-	-
Federal Revenues	-	-	-	-	-	-
Other State Revenues	-	-	-	-	-	-
Other Local Revenues	-	-	-	1,743,000	19,567,756	21,310,756
Total Revenues	-	-	-	1,743,000	19,567,756	21,310,756
EXPENDITURES						
Certificated Salaries	-	-	-	-	-	-
Classified Salaries	-	-	-	70,693	-	70,693
Employee Benefits	-	-	-	36,653	-	36,653
Books and Supplies	-	-	-	2,400	-	2,400
Services and Other Operating Expenditures	-	-	-	2,694,700	18,107,053	20,801,753
Capital Outlay	-	-	-	-	-	-
Other Outgo	6,230	-	-	-	-	6,230
Direct/Indirect Support Costs	-	-	-	-	-	-
Total Expenditures	6,230	-	-	2,804,446	18,107,053	20,917,729
INCREASE OF (DECREASE) IN FUND BALANCE RESULTING FROM OPERATIONS						
	(6,230)	-	-	(1,061,446)	1,460,703	393,027
OTHER FINANCING SOURCES AND (USES)						
Interfund Transfers In	-	-	-	-	-	-
Interfund Transfers Out	-	-	-	-	-	-
Other Sources	-	-	-	-	-	-
Other Uses	-	-	-	-	-	-
Contributions To Restricted Programs	-	-	-	-	-	-
Total Other Financing Sources and Uses	-	-	-	-	-	-
NET CHANGE IN FUND BALANCE						
	(6,230)	-	-	(1,061,446)	1,460,703	393,027
BEGINNING FUND BALANCE, JULY 1, 2013						
	48,126,375	1,042,373	560	1,698,615	13,873,583	64,741,506
PROJECTED ENDING FUND BALANCE JUNE 30, 2014						
	\$ 48,120,145	\$ 1,042,373	\$ 560	\$ 637,169	\$ 15,334,286	\$ 65,134,533

Section 3

FIRST INTERIM REPORT STATE FORMS

G = General Ledger Data; S = Supplemental Data

Form	Description	Data Supplied For:			
		2013-14 Original Budget	2013-14 Board Approved Operating Budget	2013-14 Actuals to Date	2013-14 Projected Totals
01I	General Fund/County School Service Fund	GS	GS	GS	GS
09I	Charter Schools Special Revenue Fund				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund	G	G	G	G
12I	Child Development Fund	G	G	G	G
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units	G	G	G	G
53I	Tax Override Fund				
56I	Debt Service Fund	G	G	G	G
57I	Foundation Permanent Fund				
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund	G	G	G	G
71I	Retiree Benefit Fund	G	G	G	G
73I	Foundation Private-Purpose Trust Fund				
AI	Average Daily Attendance	S	S		S
CASH	Cashflow Worksheet				S
CHG	Change Order Form				
CI	Interim Certification				S
ICR	Indirect Cost Rate Worksheet				
MYPI	Multiyear Projections - General Fund				GS
NCMOE	No Child Left Behind Maintenance of Effort				GS
SIAI	Summary of Interfund Activities - Projected Year Totals				G
01CSI	Criteria and Standards Review				S

Description	Resource Codes	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	149,229,705.00	184,476,664.00	114,065,575.51	184,476,664.00	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	23,408,837.00	3,803,789.00	265,262.48	3,803,789.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,590,700.00	2,483,241.00	323,880.68	2,483,241.00	0.00	0.0%
5) TOTAL, REVENUES			175,229,242.00	190,763,694.00	114,654,718.67	190,763,694.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	74,300,804.00	76,205,555.00	20,046,035.35	76,205,555.00	0.00	0.0%
2) Classified Salaries		2000-2999	21,555,697.00	21,687,477.00	6,526,034.46	21,687,477.00	0.00	0.0%
3) Employee Benefits		3000-3999	41,338,322.00	42,561,669.00	12,657,459.58	42,561,669.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,099,626.00	4,828,571.00	1,669,138.72	4,828,571.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	10,851,050.00	11,393,177.00	3,493,561.16	11,393,177.00	0.00	0.0%
6) Capital Outlay		6000-6999	833,000.00	853,486.00	137,708.36	853,486.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	985,887.00	985,867.00	2,602.00	985,867.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,694,091.00)	(2,068,111.00)	(65,227.31)	(2,068,111.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			152,270,275.00	156,447,691.00	44,467,312.32	156,447,691.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			22,958,967.00	34,316,003.00	70,187,406.35	34,316,003.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-6929	5,800,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7829	0.00	1,131,683.00	0.00	1,131,683.00	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	(30,679,677.00)	(37,826,135.00)	(1,492,660.40)	(37,826,135.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(24,879,677.00)	(38,957,818.00)	(1,492,660.40)	(38,957,818.00)		

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)			(1,920,710.00)	(4,641,815.00)	68,694,745.95	(4,641,815.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,376,077.59	23,376,077.59		23,376,077.59	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)			23,376,077.59	23,376,077.59		23,376,077.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,376,077.59	23,376,077.59		23,376,077.59		
2) Ending Balance, June 30 (E + F1e)			21,455,367.59	18,734,262.59		18,734,262.59		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
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	1,370,000.00	0.00		0.00		
UTR Ratified Agreement	0000	9780	1,370,000.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,091,489.00	8,786,974.00		8,786,974.00		
Unassigned/Unappropriated Amount		9790	11,693,678.59	9,647,288.59		9,647,288.59		

Description	Resource Codes	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	71,966,701.00	108,495,527.00	31,030,617.60	108,495,527.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	25,134,315.00	25,134,315.00	6,715,490.00	25,134,315.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	719,019.00	696,253.00	0.00	696,253.00	0.00	0.0%
Timber Yield Tax		8022	5.00	5.00	0.00	5.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,538.00	3,538.00	3,762.43	3,538.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	54,068,783.00	53,538,009.00	68,058,941.05	53,538,009.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,954,767.00	2,716,022.00	2,594,914.33	2,716,022.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	610,939.00	928,204.00	6,454,192.71	928,204.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,552,543.00	4,140,145.00	0.00	4,140,145.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			180,010,610.00	195,652,018.00	114,857,918.12	195,652,018.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(7,896,026.00)	(7,896,026.00)	0.00	(7,896,026.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	394,640.00	191.00	191.15	191.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,279,519.00)	(3,279,519.00)	(792,533.76)	(3,279,519.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			149,229,705.00	184,476,664.00	114,065,575.51	184,476,664.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	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, 3028-3205, 4038-4126, 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	6355-6380	8311						
Prior Years	6355-6380	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	1,081,539.00	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	5,892,642.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	3,803,789.00	3,803,789.00	181,309.46	3,803,789.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	8240	8590						
Specialized Secondary	7370	6590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	12,630,867.00	0.00	83,953.00	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)
TOTAL, OTHER STATE REVENUE			23,408,637.00	3,803,789.00	265,262.48	3,803,789.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00		
Supplemental Taxes		8818	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8834	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8839	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	250,700.00	143,241.00	101,628.25	143,241.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	10,605.33	100,000.00	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		8875	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8877						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8881	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,240,000.00	2,240,000.00	211,647.10	2,240,000.00	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	8500	8791						
From County Offices	8500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	8380	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			2,590,700.00	2,483,241.00	323,880.68	2,483,241.00	0.00	0.0%
TOTAL REVENUES			175,229,242.00	190,763,694.00	114,854,718.67	190,763,694.00	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)
Certificated Teachers' Salaries		1100	64,382,616.00	66,245,415.00	17,167,508.71	66,245,415.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	893,011.00	902,662.00	287,481.11	902,662.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	8,517,642.00	8,517,642.00	2,451,043.51	8,517,642.00	0.00	0.0%
Other Certificated Salaries		1900	507,535.00	539,836.00	140,002.02	539,836.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			74,300,804.00	76,205,555.00	20,046,035.35	76,205,555.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	547,884.00	583,243.00	69,827.36	583,243.00	0.00	0.0%
Classified Support Salaries		2200	9,975,426.00	10,036,846.00	3,061,537.52	10,036,846.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	1,748,082.00	1,684,918.00	590,060.53	1,684,918.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,661,461.00	8,747,781.00	2,673,921.93	8,747,781.00	0.00	0.0%
Other Classified Salaries		2900	622,844.00	634,689.00	130,887.12	634,689.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			21,555,697.00	21,687,477.00	6,526,034.46	21,687,477.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	6,113,002.00	6,270,062.00	1,633,635.20	6,270,062.00	0.00	0.0%
PERS		3201-3202	2,371,686.00	2,384,746.00	687,278.91	2,384,746.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,708,812.00	2,746,534.00	759,951.22	2,746,534.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	14,432,678.00	15,433,945.00	4,741,067.22	15,433,945.00	0.00	0.0%
Unemployment Insurance		3501-3502	94,753.00	95,763.00	13,214.06	95,763.00	0.00	0.0%
Workers' Compensation		3801-3602	2,899,618.00	2,961,233.00	804,860.83	2,961,233.00	0.00	0.0%
OPEB, Allocated		3701-3702	12,519,607.00	12,689,386.00	4,037,229.66	12,689,386.00	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	198,186.00	0.00	222.88	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			41,338,322.00	42,561,669.00	12,657,459.58	42,581,669.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,000,000.00	2,580,000.00	1,067,209.20	2,580,000.00	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	1,972,128.00	2,130,336.00	650,130.19	2,130,336.00	0.00	0.0%
Noncapitalized Equipment		4400	127,500.00	138,235.00	51,799.33	138,235.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,099,626.00	4,828,571.00	1,669,138.72	4,828,571.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	155,000.00	162,000.00	0.00	182,000.00	0.00	0.0%
Travel and Conferencas		5200	174,600.00	184,225.00	40,551.07	184,225.00	0.00	0.0%
Dues and Memberships		5300	70,000.00	78,639.00	87,311.74	78,639.00	0.00	0.0%
Insurance		5400-5450	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,610,000.00	5,610,000.00	1,200,043.73	5,610,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5800	1,384,100.00	1,443,348.00	344,810.42	1,443,348.00	0.00	0.0%
Transfers of Direct Costs		5710	(7,200,000.00)	(7,200,000.00)	0.00	(7,200,000.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	(2,000.00)	0.00	(2,000.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,277,050.00	7,733,365.00	1,678,980.93	7,733,365.00	0.00	0.0%
Communications		5900	1,885,300.00	1,885,600.00	161,863.27	1,885,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,851,050.00	11,393,177.00	3,493,561.16	11,393,177.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	833,000.00	853,486.00	137,708.36	853,486.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			833,000.00	853,486.00	137,708.36	853,486.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	60,000.00	60,000.00	2,802.00	60,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7261-7263	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	400,867.00	400,867.00	0.00	400,867.00	0.00	0.0%
Other Debt Service - Principal		7439	525,000.00	525,000.00	0.00	525,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			985,667.00	985,667.00	2,802.00	985,667.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(1,027,067.00)	(1,536,907.00)	(49,205.31)	(1,536,907.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(867,024.00)	(531,204.00)	(16,022.00)	(531,204.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,694,091.00)	(2,068,111.00)	(65,227.31)	(2,068,111.00)	0.00	0.0%
TOTAL, EXPENDITURES			152,270,275.00	156,447,691.00	44,467,312.32	156,447,691.00	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)
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	5,800,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,800,000.00	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	1,131,683.00	0.00	1,131,683.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,131,683.00	0.00	1,131,683.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(30,879,677.00)	(37,826,135.00)	(1,492,660.40)	(37,826,135.00)	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			(30,679,677.00)	(37,826,135.00)	(1,492,660.40)	(37,826,135.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(24,879,677.00)	(38,957,818.00)	(1,492,660.40)	(38,957,818.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-6099	7,898,026.00	7,896,026.00	0.00	7,896,026.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,628,239.00	28,471,412.00	2,891,558.45	28,471,412.00	0.00	0.0%
3) Other State Revenue		8300-8599	32,782,037.00	30,812,737.00	11,460,739.94	30,812,737.00	0.00	0.0%
4) Other Local Revenue		6800-8799	17,882,460.00	18,655,582.00	15,728,290.19	18,855,582.00	0.00	0.0%
5) TOTAL, REVENUES			80,188,762.00	85,835,757.00	30,080,586.58	85,835,757.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	31,885,078.00	33,745,562.00	9,824,409.95	33,745,582.00	0.00	0.0%
2) Classified Salaries		2000-2999	19,788,571.00	19,585,564.00	5,960,969.81	19,585,564.00	0.00	0.0%
3) Employee Benefits		3000-3999	21,194,829.00	21,030,286.12	6,562,134.19	21,030,286.12	0.00	0.0%
4) Books and Supplies		4000-4999	3,538,079.00	10,373,751.12	800,192.29	10,373,751.12	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	37,156,937.00	46,187,367.76	3,962,538.56	46,187,367.76	0.00	0.0%
6) Capital Outlay		6000-6999	2,857,450.00	2,855,745.00	1,930.00	2,855,745.00	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	1,027,067.00	1,536,907.00	49,205.31	1,536,907.00	0.00	0.0%
9) TOTAL, EXPENDITURES			117,446,011.00	135,315,183.00	26,961,380.11	135,315,183.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(37,257,249.00)	(49,479,426.00)	3,119,206.47	(49,479,426.00)		
D. OTHER FINANCING SOURCES/USES								
1) Intertund 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	4,566.00	4,566.00	4,566.00	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	30,679,677.00	37,826,135.00	1,492,660.40	37,826,135.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			30,679,677.00	37,821,569.00	1,488,094.40	37,821,569.00		

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)			(6,577,572.00)	(11,657,857.00)	4,607,300.87	(11,657,857.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	21,983,895.07	21,983,895.07		21,983,895.07	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)			21,983,895.07	21,983,895.07		21,983,895.07		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			21,983,895.07	21,983,895.07		21,983,895.07		
2) Ending Balance, June 30 (E + F1e)			15,406,323.07	10,326,038.07		10,326,038.07		
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			15,406,329.89	10,326,041.98		10,326,041.98		
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		9769	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(6.82)	(3.89)		(3.89)		

Description	Resource Codes	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 817/899/1992)		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	8500	8091	7,896,026.00	7,896,026.00	0.00	7,896,026.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		6099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES:			7,898,028.00	7,898,026.00	0.00	7,898,026.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,433,746.00	5,433,746.00	0.00	5,433,746.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,179,042.00	1,382,591.00	0.80	1,382,591.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8265	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	8,810,099.00	9,364,821.00	2,132,371.00	9,364,821.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,440,571.00	2,716,552.00	389,017.14	2,716,552.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	130,000.00	108,908.00	0.00	108,908.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	950,089.00	1,333,388.00	89,720.55	1,333,388.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	3,649,384.00	4,857,425.00	120,454.67	4,857,425.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	198,119.00	255,067.00	0.00	255,067.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	625,000.00	1,119,579.00	0.00	1,119,579.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	1,212,209.00	1,919,335.00	159,992.29	1,919,335.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			21,828,239.00	28,471,412.00	2,891,556.45	28,471,412.00	0.00	0.0%
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	17,882,253.00	17,882,253.00	4,842,409.88	17,882,253.00	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	391,300.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	4,798,134.00	0.00	0.00	0.00	0.00	0.0%
Spec Ed. Transportation	7240	8311	1,524,200.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	920,271.00	920,271.00	168,518.26	920,271.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,597,633.00	3,597,633.00	2,338,461.29	3,597,633.00	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	31,805.00	31,805.50	31,805.00	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	1,399,700.00	1,384,400.00	0.00	1,384,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	2,268,546.00	6,996,375.00	4,079,545.01	6,996,375.00	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)
TOTAL, OTHER STATE REVENUE			32,782,037.00	30,812,737.00	11,460,739.94	30,812,737.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	9,800,000.00	9,830,116.00	9,830,115.12	9,830,116.00	0.00	0.0%
Other		8622	5,578,704.00	5,581,008.00	5,581,008.00	5,581,008.00	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	112,459.00	0.00	112,459.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	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	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,503,756.00	3,131,999.00	317,167.07	3,131,999.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			17,882,460.00	18,655,582.00	15,728,290.19	16,655,582.00	0.00	0.0%
TOTAL, REVENUE \$			80,188,762.00	85,835,757.00	30,080,586.58	85,835,757.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	19,835,505.00	22,041,218.00	6,364,116.85	22,041,218.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	5,140,248.00	5,167,613.00	1,320,767.87	5,167,613.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,772,545.00	1,691,940.00	600,162.36	1,691,940.00	0.00	0.0%
Other Certificated Salaries		1800	5,136,780.00	4,844,791.00	1,339,362.87	4,844,791.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			31,885,078.00	33,745,562.00	9,624,409.95	33,745,562.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,209,637.00	10,541,042.00	2,944,881.53	10,541,042.00	0.00	0.0%
Classified Support Salaries		2200	4,679,046.00	5,029,592.00	1,488,053.83	5,029,592.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	572,567.00	640,631.00	192,455.00	640,631.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	1,893,487.00	1,919,424.00	609,048.33	1,919,424.00	0.00	0.0%
Other Classified Salaries		2900	1,433,634.00	1,454,875.00	726,531.12	1,454,875.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			19,768,571.00	19,585,564.00	5,980,969.81	19,585,564.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,531,435.00	2,689,374.00	758,510.40	2,689,374.00	0.00	0.0%
PERS		3201-3202	2,151,449.00	2,117,532.00	604,543.50	2,117,532.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,991,674.00	1,986,299.00	576,982.31	1,986,299.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	6,646,529.00	6,539,688.00	2,168,635.47	6,539,688.00	0.00	0.0%
Unemployment Insurance		3501-3502	29,151.00	45,535.12	7,768.97	45,535.12	0.00	0.0%
Workers' Compensation		3601-3602	1,563,178.00	1,600,695.00	471,565.34	1,600,695.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,137,448.00	6,049,163.00	1,974,259.65	6,049,163.00	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	143,965.00	0.00	(32.45)	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			21,194,829.00	21,030,286.12	6,562,134.19	21,030,286.12	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	300,000.00	472,209.00	137,079.61	472,209.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	3,161.00	(5,831.00)	3,161.00	0.00	0.0%
Materials and Supplies		4300	3,069,575.00	9,523,146.12	604,629.88	9,523,146.12	0.00	0.0%
Noncapitalized Equipment		4400	166,504.00	375,235.00	64,314.02	375,235.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,536,079.00	10,373,751.12	800,192.29	10,373,751.12	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	3,422,567.00	5,028,479.24	354,611.80	5,028,479.24	0.00	0.0%
Travel and Conferences		5200	110,250.00	557,993.00	51,171.27	557,993.00	0.00	0.0%
Dues and Memberships		5300	51,500.00	38,500.00	17,643.86	38,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,580,500.00	1,492,441.40	301,284.14	1,492,441.40	0.00	0.0%
Transfers of Direct Costs		5710	7,200,000.00	7,200,000.00	0.00	7,200,000.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	79,000.00	0.00	79,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5600	24,688,770.00	31,680,109.12	3,236,367.08	31,680,109.12	0.00	0.0%
Communications		5900	3,350.00	10,845.00	1,560.31	10,845.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			37,156,937.00	46,167,367.76	3,962,538.56	46,187,367.76	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,830,450.00	2,770,570.00	1,930.00	2,770,570.00	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	27,000.00	85,175.00	0.00	85,175.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			2,657,450.00	2,855,745.00	1,930.00	2,855,745.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	1,027,067.00	1,536,907.00	49,205.31	1,536,907.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,027,067.00	1,536,907.00	49,205.31	1,536,907.00	0.00	0.0%
TOTAL, EXPENDITURES			117,446,011.00	135,315,183.00	28,981,380.11	135,315,183.00	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)
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	4,566.00	4,566.00	4,566.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	4,566.00	4,566.00	4,566.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		6931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		6953	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	30,679,677.00	37,826,135.00	1,492,660.40	37,826,135.00	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			30,679,677.00	37,826,135.00	1,492,660.40	37,826,135.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			30,679,677.00	37,821,589.00	1,488,094.40	37,821,569.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	157,125,731.00	192,372,690.00	114,065,575.51	192,372,690.00	0.00	0.0%
2) Federal Revenue		8100-8299	21,626,239.00	28,471,412.00	2,891,558.45	28,471,412.00	0.00	0.0%
3) Other State Revenue		8300-8599	58,190,874.00	34,618,526.00	11,728,002.42	34,618,526.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,473,160.00	21,138,823.00	16,052,170.87	21,138,823.00	0.00	0.0%
5) TOTAL, REVENUES			255,418,004.00	276,599,451.00	144,735,305.25	278,599,451.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	106,185,882.00	109,951,117.00	29,670,445.30	109,951,117.00	0.00	0.0%
2) Classified Salaries		2000-2999	41,344,268.00	41,273,041.00	12,487,004.27	41,273,041.00	0.00	0.0%
3) Employee Benefits		3000-3999	62,533,151.00	63,591,955.12	19,219,593.77	63,591,955.12	0.00	0.0%
4) Books and Supplies		4000-4999	7,635,705.00	15,202,322.12	2,469,331.01	15,202,322.12	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	48,007,987.00	57,580,544.76	7,456,099.72	57,580,544.76	0.00	0.0%
6) Capital Outlay		6000-6999	3,690,450.00	3,709,231.00	139,638.38	3,709,231.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	985,867.00	985,887.00	2,602.00	985,867.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(667,024.00)	(531,204.00)	(16,022.00)	(531,204.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			269,716,286.00	291,762,874.00	71,428,682.43	291,762,874.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(14,298,282.00)	(15,163,423.00)	73,306,612.82	(15,163,423.00)		
D. OTHER FINANCING SOURCES/USES								
1) Intertund Transfers								
a) Transfers In		8900-8929	5,800,000.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	1,136,249.00	4,568.00	1,136,249.00	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			5,800,000.00	(1,136,249.00)	(4,568.00)	(1,136,249.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(8,498,282.00)	(16,299,672.00)	73,302,046.82	(16,299,672.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	45,359,972.66	45,359,972.66		45,359,972.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,359,972.66	45,359,972.66		45,359,972.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			45,359,972.66	45,359,972.66		45,359,972.66		
2) Ending Balance, June 30 (E + F1e)			36,861,690.66	29,060,300.66		29,060,300.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	70,000.00	70,000.00		70,000.00		
Stores		9712	230,000.00	230,000.00		230,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	15,406,329.89	10,326,041.96		10,326,041.96		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9760	1,370,000.00	0.00		0.00		
UTR Ratified Agreement	0000	9780	1,370,000.00					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	8,091,489.00	8,786,974.00		8,786,974.00		
Unassigned/Unappropriated Amount		9790	11,693,871.77	9,647,284.70		9,647,284.70		

Description	Resource Codes	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	71,966,701.00	108,495,527.00	31,030,617.80	108,495,527.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	25,134,315.00	25,134,315.00	6,715,490.00	25,134,315.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	719,019.00	896,253.00	0.00	696,253.00	0.00	0.0%
Timber Yield Tax		8022	5.00	5.00	0.00	5.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,538.00	3,538.00	3,762.43	3,538.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	54,068,783.00	53,538,009.00	68,058,941.05	53,538,009.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,954,767.00	2,716,022.00	2,594,914.33	2,716,022.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	610,939.00	928,204.00	8,454,192.71	928,204.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,552,543.00	4,140,145.00	0.00	4,140,145.00	0.00	0.0%
Community Redevelopment Funds (SB 817/899/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			160,010,610.00	195,652,018.00	114,857,918.12	195,652,018.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(7,896,026.00)	(7,896,026.00)	0.00	(7,896,026.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	7,896,026.00	7,896,026.00	0.00	7,896,026.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	394,840.00	191.00	191.15	191.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(3,279,519.00)	(3,279,519.00)	(792,533.76)	(3,279,519.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			157,125,731.00	192,372,690.00	114,065,576.51	192,372,690.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	5,433,748.00	5,433,746.00	0.00	5,433,746.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,179,042.00	1,362,591.00	0.80	1,362,591.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	6,810,089.00	9,364,821.00	2,132,371.00	9,364,821.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	1,440,571.00	2,716,552.00	389,017.14	2,716,552.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	130,000.00	108,908.00	0.00	108,908.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	950,069.00	1,333,388.00	89,720.55	1,333,388.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	3,649,384.00	4,857,425.00	120,454.67	4,657,425.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	198,119.00	255,067.00	0.00	255,067.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	625,000.00	1,119,579.00	0.00	1,119,579.00	0.00	0.0%
All Other Federal Revenue	All Other	8280	1,212,209.00	1,919,335.00	159,992.29	1,919,335.00	0.00	0.0%
TOTAL FEDERAL REVENUE			21,628,239.00	28,471,412.00	2,891,556.45	28,471,412.00	0.00	0.0%
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	8500	8311	17,882,253.00	17,882,253.00	4,842,409.88	17,882,253.00	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	391,300.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	4,798,134.00	0.00	0.00	0.00	0.00	0.0%
Spec Ed. Transportation	7240	8311	1,524,200.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,081,539.00	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		6425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	5,882,642.00	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%
Mendated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Material		8560	4,724,060.00	4,724,060.00	349,827.74	4,724,060.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,597,633.00	3,597,633.00	2,338,461.29	3,597,633.00	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	31,805.00	31,805.50	31,805.00	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	1,399,700.00	1,384,400.00	0.00	1,384,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	14,899,413.00	6,996,375.00	4,163,498.01	6,996,375.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			56,190,874.00	34,616,526.00	11,726,002.42	34,616,526.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	9,800,000.00	9,830,116.00	9,830,115.12	9,830,116.00	0.00	0.0%
Other		8622	5,578,704.00	5,581,008.00	5,581,008.00	5,581,008.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction								
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	250,700.00	255,700.00	101,628.25	255,700.00	0.00	0.0%
Interest		8660	100,000.00	100,000.00	10,605.33	100,000.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	4,743,756.00	5,371,999.00	528,814.17	5,371,999.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
RDC/P Transfers								
From Districts or Charter Schools	6380	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	0360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	0360	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			20,473,180.00	21,138,823.00	16,052,170.87	21,138,823.00	0.00	0.0%
TOTAL, REVENUES			255,418,004.00	276,599,451.00	144,735,305.25	276,599,451.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	84,218,121.00	88,286,633.00	23,531,625.56	88,286,633.00	0.00	0.0%
Certificated Pupll Support Salanos		1200	6,033,259.00	6,070,275.00	1,606,248.98	6,070,275.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salarles		1300	10,290,187.00	10,209,582.00	3,051,205.97	10,209,582.00	0.00	0.0%
Other Certificated Salaries		1900	5,644,315.00	5,384,627.00	1,479,364.89	5,364,627.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			106,186,882.00	109,951,117.00	29,670,445.30	109,951,117.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	11,757,721.00	11,124,285.00	3,014,708.69	11,124,285.00	0.00	0.0%
Classified Support Salaries		2200	14,654,472.00	15,066,438.00	4,549,591.35	15,066,438.00	0.00	0.0%
Classified Supervisors' and Administrators' Salarios		2300	2,320,649.00	2,325,549.00	782,515.53	2,325,549.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	10,554,948.00	10,667,205.00	3,282,970.26	10,667,205.00	0.00	0.0%
Other Classified Salaries		2900	2,056,478.00	2,089,564.00	857,218.24	2,089,564.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			41,344,268.00	41,273,041.00	12,487,004.27	41,273,041.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	8,644,437.00	8,959,438.00	2,392,145.80	8,959,438.00	0.00	0.0%
PERS		3201-3202	4,523,115.00	4,502,278.00	1,271,822.41	4,502,278.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	4,700,486.00	4,734,833.00	1,236,933.53	4,734,833.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	21,079,207.00	21,973,633.00	6,909,602.69	21,973,633.00	0.00	0.0%
Unemployment Insurance		3501-3502	123,904.00	141,298.12	20,984.03	141,298.12	0.00	0.0%
Workers' Compensation		3001-3802	4,462,796.00	4,561,926.00	1,276,425.97	4,561,928.00	0.00	0.0%
OPEB, Allocated		3701-3702	18,657,055.00	18,718,549.00	6,011,489.31	18,718,549.00	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	342,151.00	0.00	190.23	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			62,533,151.00	63,591,955.12	19,219,593.77	63,591,955.12	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,300,000.00	3,032,209.00	1,204,288.81	3,032,209.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	3,161.00	(5,831.00)	3,161.00	0.00	0.0%
Materials and Supplies		4300	5,041,701.00	11,653,482.12	1,154,759.85	11,653,482.12	0.00	0.0%
Noncapitalized Equipment		4400	294,004.00	513,470.00	116,113.35	513,470.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,635,705.00	15,202,322.12	2,469,331.01	15,202,322.12	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		6100	3,577,567.00	5,190,479.24	354,611.80	5,190,479.24	0.00	0.0%
Travel and Conferences		5200	284,850.00	742,218.00	91,722.34	742,218.00	0.00	0.0%
Dues and Memberships		5300	121,500.00	115,139.00	84,855.70	115,139.00	0.00	0.0%
Insurance		5400-5450	1,500,000.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,710,000.00	5,710,000.00	1,200,043.73	5,710,000.00	0.00	0.0%
Rentals, Leasas, Repairs, and Noncapitalized Improvements		5600	2,964,600.00	2,935,789.40	646,094.56	2,935,789.40	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(5,000.00)	77,000.00	0.00	77,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,965,820.00	39,413,474.12	4,915,348.01	39,413,474.12	0.00	0.0%
Communications		5900	1,888,650.00	1,896,445.00	163,423.58	1,896,445.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			48,007,987.00	57,580,544.76	7,456,089.72	57,580,544.76	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	2,830,450.00	2,770,570.00	1,930.00	2,770,570.00	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	860,000.00	938,661.00	137,708.36	938,661.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			3,690,450.00	3,709,231.00	139,638.36	3,709,231.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	60,000.00	60,000.00	2,602.00	60,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	400,867.00	400,867.00	0.00	400,867.00	0.00	0.0%
Other Debt Service - Principal		7439	525,000.00	525,000.00	0.00	525,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			985,867.00	985,867.00	2,602.00	985,887.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Intorfund		7350	(667,024.00)	(531,204.00)	(16,022.00)	(531,204.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(667,024.00)	(531,204.00)	(16,022.00)	(531,204.00)	0.00	0.0%
TOTAL, EXPENDITURES			269,716,286.00	291,762,874.00	71,428,692.43	291,782,874.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	5,800,000.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,800,000.00	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	1,136,249.00	4,566.00	1,136,249.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	1,136,249.00	4,566.00	1,136,249.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	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)			5,800,000.00	(1,136,249.00)	(4,566.00)	(1,136,249.00)	0.00	0.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Projected Year Totals</u>
2430	Community Day Schools	10,443.13
4125		0.26
5640	Medi-Cal Billing Option	1,819,216.48
6010	After School Education and Safety (ASES)	0.19
6286	English Language Acquisition Program, Teac	0.33
6300	Lottery: Instructional Materials	1,900,720.07
6500	Special Education	249,017.65
6512	Special Ed: Mental Health Services	1,687,859.31
7090	Economic Impact Aid (EIA): State Compens	0.08
7091	Economic Impact Aid (EIA): Limited English I	0.05
7220	Partnership Academies Program	0.35
7221		0.29
8150	Ongoing & Major Maintenance Account (RM,	1,891,155.47
9010	Other Restricted Local	2,767,628.30
Total, Restricted Balance		<u>10,326,041.96</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 & C) (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	313,855.00	342,189.00	0.00	342,189.00	0.00	0.0%
3) Other State Revenue		8300-8509	2,792,479.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	345,000.00	403,626.00	24,874.31	403,626.00	0.00	0.0%
5) TOTAL REVENUES			3,451,134.00	745,825.00	24,874.31	745,825.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,009,108.00	1,438,636.00	209,180.11	1,438,636.00	0.00	0.0%
2) Classified Salaries		2000-2999	390,884.00	628,784.00	168,323.88	628,784.00	0.00	0.0%
3) Employee Benefits		3000-3999	383,864.00	470,273.00	125,613.08	470,273.00	0.00	0.0%
4) Books and Supplies		4000-4999	384,462.00	149,793.00	21,921.75	149,793.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	156,578.00	207,901.00	19,990.87	207,901.00	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	168,241.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,451,135.00	2,891,387.00	544,999.40	2,891,387.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			999,999.00	(2,145,562.00)	(520,125.18)	(2,145,562.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,131,736.00	53.00	1,131,736.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	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			(1,000,000.00)	1,131,736.00	53.00	1,131,736.00		

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)			(1.00)	(1,013,828.00)	(520,072.18)	(1,013,828.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		0701	2,065,909.28	2,065,909.28		2,065,909.28	0.00	0.0%
b) Audit Adjustments		0793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,065,909.28	2,065,909.28		2,065,909.28		
d) Other Restatements		0795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,065,909.28	2,065,909.28		2,065,909.28		
2) Ending Balance, June 30 (E + F1e)			2,065,909.28	1,052,082.87		1,052,082.87		
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		0710	0.00	0.00		0.00		
b) Restricted		0740	13,828.39	0.39		0.39		
c) Committed								
Stabilization Arrangements		0750	0.00	0.00		0.00		
Other Commitments		0760	2,052,081.87	1,052,082.87		1,052,082.87		
Other Commitments	0000	0780	2,052,081.87					
Other Commitments	0000	0780		1,052,082.87				
Other Commitments	0000	0760				1,052,082.87		
d) Assigned								
Other Assignments		0780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		0780	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		0790	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		8081	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	3500-3600	8290	5,338.00	5,656.00	0.00	5,656.00	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	108,319.00	336,543.00	0.00	336,543.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			313,655.00	342,199.00	0.00	342,199.00	0.00	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	2,792,479.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,792,479.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8850	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	0.00	0.00	1,012.80	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	300,000.00	300,000.00	19,311.51	300,000.00	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		8890	45,000.00	103,626.00	13,550.00	103,626.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			345,000.00	403,626.00	24,874.31	403,626.00	0.00	0.0%
TOTAL REVENUES			3,451,134.00	745,825.00	24,874.31	745,825.00		

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	900,000.00	1,327,528.00	179,423.41	1,327,528.00	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	109,108.00	109,108.00	29,758.70	109,108.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CERTIFICATED SALARIES			1,009,108.00	1,436,636.00	209,182.11	1,436,636.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	150,900.00	28,624.89	150,900.00	0.00	0.0%
Classified Support Salaries		2200	89,841.00	104,841.00	33,225.56	104,841.00	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	261,043.00	321,043.00	96,115.85	321,043.00	0.00	0.0%
Other Classified Salaries		2900	0.00	50,000.00	10,357.58	50,000.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			350,884.00	626,784.00	166,323.88	626,784.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	83,251.00	109,145.00	12,888.28	109,145.00	0.00	0.0%
PERS		3201-3202	38,416.00	41,040.00	14,371.29	41,040.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	41,475.00	54,948.00	16,532.42	54,948.00	3.00	0.0%
Health and Welfare Benefits		3401-3402	87,558.00	114,680.00	34,962.00	114,680.00	0.00	0.0%
Unemployment Insurance		3501-3502	681.00	1,123.00	177.08	1,123.00	0.00	0.0%
Workers' Compensation		3601-3602	41,157.00	53,405.00	11,423.67	53,405.00	0.00	0.0%
OPEB, Allocated		3701-3702	85,932.00	95,932.00	35,484.00	95,932.00	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	5,384.00	0.00	(5.87)	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			383,864.00	470,273.00	125,813.08	470,273.00	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	384,482.00	149,793.00	21,921.75	149,793.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			384,482.00	149,793.00	21,921.75	149,793.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	38,476.00	18,869.00	1,441.53	18,869.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	81,000.00	86,000.00	0.00	86,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	37,100.00	42,100.00	8,128.14	42,100.00	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	35,932.00	2,277.00	35,932.00	0.00	0.0%
Communications		5900	0.00	25,000.00	8,116.00	25,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			156,576.00	207,901.00	19,800.67	207,901.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	168,241.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			168,241.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			2,451,136.00	2,691,387.00	544,988.49	2,691,387.00		

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	1,131,736.00	53.00	1,131,736.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	1,131,736.00	53.00	1,131,736.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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)	1,131,736.00	53.00	1,131,736.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
3905	Adult Education: Adult Basic Education & ESL	0.09
3913	Adult Education: Adult Secondary Education	0.01
9010	Other Restricted Local	0.29
Total, Restricted Balance		<u>0.39</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	400,000.00	446,927.00	46,526.97	446,927.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,254,706.00	2,765,721.00	1,013,574.66	2,765,721.00	0.00	0.0%
4) Other Local Revenue		8800-8799	115,000.00	115,000.00	26,636.83	115,000.00	0.00	0.0%
5) TOTAL REVENUES			2,769,706.00	3,328,248.00	1,087,138.46	3,328,248.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	926,144.00	1,008,798.00	252,630.23	1,008,798.00	0.00	0.0%
2) Classified Salaries		2000-2999	924,501.00	963,416.00	114,181.44	963,416.00	0.00	0.0%
3) Employee Benefits		3000-3999	669,297.00	730,618.00	166,006.43	730,618.00	0.00	0.0%
4) Books and Supplies		4000-4999	183,637.00	592,143.00	8,638.18	592,143.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	21,900.00	30,194.00	604.96	30,194.00	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	134,226.00	164,647.00	16,022.00	164,647.00	0.00	0.0%
9) TOTAL EXPENDITURES			2,859,705.00	3,489,816.00	556,483.22	3,489,816.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,999.00)	(161,568.00)	530,655.24	(161,568.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	4,513.00	4,513.00	4,513.00	0.00	0.0%
b) Transfers Out		7600-7629	6.00	0.00	0.00	0.00	(6.00)	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7899	0.00	0.00	6.00	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	4,513.00	4,513.00	4,513.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col E & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(89,999.00)	(157,055.00)	535,168.24	(157,055.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9701	157,051.56	157,051.56		157,051.56	0.00	0.0%
b) Audit Adjustments		9703	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			157,051.56	157,051.56		157,051.56		
d) Other Restatements		9705	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			157,051.56	157,051.56		157,051.56		
2) Ending Balance, June 30 (E + F1e)			67,052.56	(3.44)		(3.44)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	23,670.37	1.00		1.00		
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	43,382.19	(3.81)		(3.81)		
Other Assignments	0000	9780	43,382.19					
Other Assignments	0000	9780		(3.81)				
Other Assignments	0000	9780				(3.81)		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.63)		(0.63)		

Description	Resource Codes	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	400,000.00	446,927.00	46,928.97	446,927.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			400,000.00	446,927.00	46,928.97	446,927.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,254,708.00	2,765,721.00	1,013,574.66	2,765,721.00	0.00	0.0%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,254,708.00	2,765,721.00	1,013,574.66	2,765,721.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sales 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	260.46	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	115,000.00	115,000.00	26,775.37	115,000.00	0.00	0.0%
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		8698	0.00	600.00	600.00	600.00	0.00	0.0%
All Other Transfers In from All Others		8709	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			115,000.00	116,000.00	26,836.83	116,000.00	0.00	0.0%
TOTAL REVENUES			2,769,708.00	3,328,248.00	1,087,138.46	3,328,248.00	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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	820,878.00	803,532.00	219,707.67	803,532.00	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	56,134.00	56,134.00	18,711.20	56,134.00	0.00	0.0%
Other Certificated Salaries		1800	49,132.00	49,132.00	14,411.38	49,132.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			926,144.00	1,008,798.00	252,830.23	1,008,798.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	785,020.00	781,529.00	57,785.26	781,529.00	0.00	0.0%
Classified Support Salaries		2200	0.00	500.00	0.00	500.00	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	188,081.00	188,978.00	52,116.34	188,978.00	0.00	0.0%
Other Classified Salaries		2900	32,411.00	32,411.00	4,280.85	32,411.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			924,501.00	983,418.00	114,181.44	983,418.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	76,159.00	82,850.00	20,348.61	82,850.00	0.00	0.0%
PERS		3201-3202	89,219.00	104,515.00	9,525.82	104,515.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	83,085.00	87,377.00	12,141.77	87,377.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	188,908.00	213,761.00	67,808.69	213,761.00	0.00	0.0%
Unemployment Insurance		3501-3502	924.00	988.00	183.45	988.00	0.00	0.0%
Workers' Compensation		3601-3602	56,004.00	59,008.00	11,108.62	59,008.00	0.00	0.0%
OPEB, Allocated		3701-3702	157,133.00	181,889.00	58,105.60	181,885.00	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	7,855.00	38.00	5.78	38.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			869,297.00	730,818.00	188,006.43	730,818.00	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	183,637.00	592,143.00	6,638.16	592,143.00	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			183,637.00	592,143.00	6,638.16	592,143.00	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 & O) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	3,500.00	3,794.00	551.78	3,794.00	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	18,400.00	18,400.00	253.20	18,400.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	8,000.00	0.00	8,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			21,900.00	30,194.00	804.98	30,194.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	134,228.00	164,647.00	18,022.00	164,647.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			134,228.00	164,647.00	18,022.00	164,647.00	0.00	0.0%
TOTAL, EXPENDITURES			2,899,705.00	3,489,816.00	556,463.22	3,489,816.00		

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	4,513.00	4,513.00	4,513.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	4,513.00	4,513.00	4,513.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	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	4,513.00	4,513.00	4,513.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
6105	Child Development: California State Preschool Program	1.00
Total, Restricted Balance		<u>1.00</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) LCOFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,000,000.00	12,000,000.00	918,927.53	12,000,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	850,000.00	850,000.00	96,399.90	850,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	920,000.00	920,000.00	166,948.16	920,000.00	0.00	0.0%
5) TOTAL REVENUES			13,770,000.00	13,770,000.00	1,182,245.29	13,770,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	4,696,373.00	4,644,373.00	1,426,650.22	4,644,373.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,801,245.00	1,791,433.00	571,248.17	1,791,433.00	0.00	0.0%
4) Books and Supplies		4000-4999	6,150,000.00	6,400,782.00	1,148,037.00	6,400,782.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	794,750.00	858,750.00	111,189.78	858,750.00	0.00	0.0%
6) Capital Outlay		6000-6999	83,000.00	93,000.00	30,240.00	83,000.00	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	368,557.00	368,557.00	0.00	368,557.00	0.00	0.0%
9) TOTAL EXPENDITURES			13,731,925.00	13,941,895.00	3,287,365.17	13,941,895.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			38,075.00	(171,895.00)	(2,135,119.88)	(171,895.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8800-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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)			36,075.00	(171,895.00)	(2,135,119.88)	(171,895.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,711,089.59	3,711,089.59		3,711,089.59	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)			3,711,089.59	3,711,089.59		3,711,089.59		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,711,089.59	3,711,089.59		3,711,089.59		
2) Ending Balance, June 30 (E + F1e)			3,749,184.59	3,539,194.59		3,539,194.59		
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	3,722,262.25	3,512,292.25		3,512,292.25		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	26,902.35	26,902.35		26,902.35		
Other Commitments	0000	9760	26,902.35					
Other Commitments	0000	9760		26,902.35				
Other Commitments	0000	9760				26,902.35		
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	(0.01)	(0.01)		(0.01)		

2013-14 First Interim
Cafeteria Special Revenue Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	12,000,000.00	12,000,000.00	918,927.53	12,000,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			12,000,000.00	12,000,000.00	918,927.53	12,000,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	850,000.00	850,000.00	86,369.60	850,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			850,000.00	850,000.00	86,369.60	850,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	900,000.00	900,000.00	168,081.01	900,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	0.00	0.00	967.15	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8877	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	20,000.00	20,000.00	0.00	20,000.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			920,000.00	920,000.00	169,048.16	920,000.00	0.00	0.0%
TOTAL REVENUES			13,770,000.00	13,770,000.00	1,152,245.29	13,770,000.00	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)
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	4,177,247.00	4,225,247.00	1,273,180.71	4,225,247.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	194,079.00	194,079.00	65,070.52	194,079.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	225,047.00	225,047.00	89,418.99	225,047.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			4,596,373.00	4,644,373.00	1,426,650.22	4,644,373.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	345,803.00	345,803.00	114,717.50	345,803.00	0.00	0.0%
QASDI/Medicare/Alternative		3301-3302	351,154.00	351,904.00	105,789.80	351,904.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	438,702.00	438,702.00	139,334.24	438,702.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,299.00	2,319.00	709.76	2,319.00	0.00	0.0%
Workers' Compensation		3601-3602	139,094.00	141,274.00	43,288.79	141,274.00	0.00	0.0%
OPEB, Allocated		3701-3702	507,408.00	507,408.00	166,409.47	507,408.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	28,785.00	3.00	0.81	3.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,801,245.00	1,791,433.00	571,246.17	1,791,433.00	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	500,000.00	543,782.00	78,885.77	543,782.00	0.00	0.0%
Noncapitalized Equipment		4400	200,000.00	180,000.00	5,147.08	180,000.00	0.00	0.0%
Food		4700	5,450,000.00	5,677,000.00	1,084,224.15	5,677,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,150,000.00	6,410,782.00	1,148,037.00	6,410,782.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,000.00	38,000.00	12,986.74	38,000.00	0.00	0.0%
Dues and Memberships		5300	150.00	150.00	0.00	150.00	0.00	0.0%
Insurance		5400-5450	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	200,000.00	200,000.00	45,666.07	200,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	205,000.00	205,000.00	40,377.17	205,000.00	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	(18,400.00)	(100,400.00)	(253.20)	(100,400.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	180,000.00	180,000.00	12,377.40	180,000.00	0.00	0.0%
Communications		5900	3,000.00	3,000.00	5.60	3,000.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			734,750.00	855,750.00	111,189.78	855,750.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	83,000.00	83,000.00	30,240.00	83,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			83,000.00	83,000.00	30,240.00	83,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	386,557.00	386,557.00	0.00	386,557.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			386,557.00	386,557.00	0.00	386,557.00	0.00	0.0%
TOTAL EXPENDITURES			13,731,925.00	13,941,895.00	2,287,305.17	13,941,895.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8995	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		7051	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		8990	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 (e - 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>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,087,922.17
5330	Child Nutrition: Summer Food Service Program Operations	1,414,632.84
9010	Other Restricted Local	9,737.24
Total, Restricted Balance		<u>3,512,292.25</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		5100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,093,275.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8300-8799	4,000.00	4,000.00	1,048.80	4,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,097,275.00	4,000.00	1,048.80	4,000.00		
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	200,000.00	200,000.00	0.00	200,000.00	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			200,000.00	200,000.00	0.00	200,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			897,275.00	(196,000.00)	1,048.80	(196,000.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000,000.00	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			(1,000,000.00)	2,000,000.00	2,000,000.00	2,000,000.00		

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)			(102,725.00)	1,804,000.00	2,001,048.50	1,804,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,304,030.24	1,304,030.24		1,304,030.24	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)			1,304,030.24	1,304,030.24		1,304,030.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,304,030.24	1,304,030.24		1,304,030.24		
2) Ending Balance, June 30 (E + F1e)			1,201,305.24	3,108,030.24		3,108,030.24		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	1,201,305.24	3,108,030.24		3,108,030.24		
Other Commitments	0000	9760	1,201,305.24					
Other Commitments	0000	9760		3,108,030.24				
Other Commitments	0000	9760				3,108,030.24		
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		

2013-14 First Interim
Deferred Maintenance Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8081	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		8580	1,093,275.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,093,275.00	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	4,000.00	4,000.00	1,048.80	4,000.00	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%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8789	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,000.00	4,000.00	1,048.80	4,000.00	0.00	0.0%
TOTAL REVENUES			1,097,275.00	4,000.00	1,048.80	4,000.00		

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%
Other Classified Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	200,000.00	200,000.00	0.00	200,000.00	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			200,000.00	200,000.00	0.00	200,000.00	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			200,000.00	200,000.00	0.00	200,000.00		

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								
From: General, Special Reserve, & Building Funds		8815	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8819	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	1,000,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000,000.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8665	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8872	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8879	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)	2,000,000.00	2,000,000.00	2,000,000.00		

<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	35,000.00	35,000.00	7,432.51	35,000.00	0.00	0.0%
5) TOTAL REVENUES			35,000.00	35,000.00	7,432.51	35,000.00		
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 (A) - (B)			35,000.00	35,000.00	7,432.51	35,000.00		
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		7800-7829	3,800,000.00	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		7830-7899	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			(3,800,000.00)	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,765,000.00)	35,000.00	7,432.51	35,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,669,724.69	11,669,724.69		11,669,724.69	0.00	0.0%
b) Audit Adjustments		9703	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,669,724.69	11,669,724.69		11,669,724.69		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,669,724.69	11,669,724.69		11,669,724.69		
2) Ending Balance, June 30 (E + F1e)			7,904,724.69	11,704,724.69		11,704,724.69		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements								
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,904,724.69	11,704,724.69		11,704,724.69		
Other Assignments	0000	9780	7,904,724.69					
Other Assignments	0000	9780		11,704,724.69				
Other Assignments	0000	9780				11,704,724.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	35,000.00	35,000.00	7,432.51	35,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8602	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			35,000.00	35,000.00	7,432.51	35,000.00	0.00	0.0%
TOTAL REVENUES			35,000.00	35,000.00	7,432.51	35,000.00		
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	3,800,000.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,800,000.00	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)			(3,800,000.00)	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		8800-8799	300,000.00	300,000.00	41,537.35	300,000.00	0.00	0.0%
5) TOTAL REVENUES			300,000.00	300,000.00	41,537.35	300,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,157,331.00	1,157,331.00	488,317.53	1,157,331.00	0.00	0.0%
3) Employee Benefits		3000-3999	525,388.00	514,046.00	176,415.00	514,046.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	7,272,982.00	2,893,916.45	7,272,982.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	13,000,000.00	11,817,090.00	1,173,055.29	11,817,090.00	0.00	0.0%
6) Capital Outlay		6000-6999	106,700,000.00	106,560,631.00	23,094,985.32	106,560,631.00	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			121,382,699.00	127,122,060.00	27,806,689.59	127,122,060.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			(121,082,699.00)	(126,822,060.00)	(27,565,152.24)	(126,822,060.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8000-8929	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	125,000,099.00	126,440,086.00	124,520,000.00	126,440,086.00	0.00	0.0%
b) Uses		7630-7099	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8080-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			125,000,099.00	126,440,086.00	124,520,000.00	126,440,086.00		

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)			3,917,301.00	(381,974.00)	96,954,647.76	(381,974.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	55,443,368.33	55,443,368.33	55,443,368.33	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)				55,443,368.33	55,443,368.33	55,443,368.33		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				55,443,368.33	55,443,368.33	55,443,368.33		
2) Ending Balance, June 30 (E + F1e)				59,360,668.33	55,061,394.33	55,061,394.33		
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	56,628,911.09	52,329,836.09	52,329,836.09		
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	2,731,758.24	2,731,758.24	2,731,758.24		
Other Assignments			0000	2,731,758.24				
Other Assignments			0000		2,731,758.24			
Other Assignments			0000			2,731,758.24		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8610	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								
		8628	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	300,000.00	300,000.00	30,771.64	300,000.00	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	10,715.71	0.00	0.00	0.0%
All Other Transfers In from All Others		8769	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			300,000.00	300,000.00	41,537.35	300,000.00	0.00	0.0%
TOTAL REVENUES			300,000.00	300,000.00	41,537.35	300,000.00	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)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	16,255.00	16,255.00	5,423.58	16,255.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	810,249.00	810,249.00	308,714.88	810,249.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	330,836.00	330,836.00	139,649.62	330,836.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	16,528.45	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,157,331.00	1,157,331.00	468,317.53	1,157,331.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	1,343.67	0.00	0.00	0.0%
PERS		3201-3202	140,612.00	140,612.00	48,347.86	140,612.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	82,992.00	82,992.00	28,390.31	82,992.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	150,492.00	150,492.00	45,247.90	150,492.00	0.00	0.0%
Unemployment Insurance		3501-3502	580.00	580.00	233.78	580.00	0.00	0.0%
Workers' Compensation		3601-3602	35,024.00	35,024.00	14,170.95	35,024.00	0.00	0.0%
OPEB, Allocated		3701-3702	104,348.00	104,348.00	37,680.50	104,348.00	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	11,322.00	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			525,368.00	514,046.00	176,415.00	514,046.00	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	2,575,221.00	879,713.31	2,575,221.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	4,697,741.00	1,814,203.14	4,697,741.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	7,272,962.00	2,693,916.45	7,272,962.00	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	5,000.00	1,248.45	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	2,045,633.00	175,218.80	2,045,633.00	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	13,000,000.00	9,568,457.00	996,588.04	9,568,457.00	0.00	0.0%
Communications		5000	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,000,000.00	11,617,090.00	1,173,055.29	11,617,090.00	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 (C) B & D (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	756,520.00	66,468.80	756,520.00	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	106,700,000.00	96,575,096.00	22,046,588.68	96,575,096.00	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	7,229,015.00	981,927.78	7,229,015.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			106,700,000.00	106,560,631.00	23,094,885.32	106,560,631.00	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								
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			106,700,000.00	106,560,631.00	23,094,885.32	106,560,631.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8819	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	125,000,000.00	126,440,086.00	124,520,000.00	126,440,086.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			125,000,000.00	126,440,086.00	124,520,000.00	126,440,086.00	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		7099	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		8980	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)			125,000,000.00	126,440,086.00	124,520,000.00	126,440,086.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
9010	Other Restricted Local	52,329,636.09
Total, Restricted Balance		<u>52,329,636.09</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		8010-8000	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	58,000.00	68,000.00	61,893.20	68,000.00	0.00	0.0%
5) TOTAL REVENUES			58,000.00	68,000.00	61,893.20	68,000.00		
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	2,000.00	2,000.00	477.98	2,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	219,000.00	220,500.00	20,807.09	220,500.00	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			221,000.00	222,500.00	21,284.47	222,500.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(163,000.00)	(154,500.00)	40,608.72	(154,500.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7620	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)			(163,000.00)	(154,500.00)	40,608.73	(154,500.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,442,613.64	2,442,613.64		2,442,613.64	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)			2,442,613.64	2,442,613.64		2,442,613.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,442,613.64	2,442,613.64		2,442,613.64		
2) Ending Balance, June 30 (E + F1a)			2,279,613.64	2,288,113.64		2,288,113.64		
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		9718	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,279,613.64	2,288,113.64		2,288,113.64		
Other Assignments	0000	9780	2,279,613.64					
Other Assignments	0000	9780		2,288,113.64				
Other Assignments	0000	9780				2,288,113.64		
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 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		8578	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		8815	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8816	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8021	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								
		8825	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	3,000.00	3,000.00	1,507.62	3,000.00	0.00	0.0%
Not Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8881	55,000.00	65,000.00	60,385.58	65,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	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			58,000.00	68,000.00	61,893.20	68,000.00	0.00	0.0%
TOTAL REVENUES			58,000.00	68,000.00	61,893.20	68,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Cloncal, 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	2,000.00	2,000.00	477.39	2,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,000.00	2,000.00	477.39	2,000.00	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%
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	104,000.00	104,000.00	8,998.44	104,000.00	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 - Intrafund		5750	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	110,000.00	111,500.00	11,808.84	111,500.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			219,000.00	220,500.00	20,807.08	220,500.00	0.00	0.0%

2013-14 First Interim
 Capital Facilities Fund
 Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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		8200	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								
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			221,000.00	222,500.00	21,284.47	222,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		8053	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8966	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	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	22,787,121.00	34,322,586.00	22,787,121.00	34,322,586.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	16,200.89	0.00	0.00	0.0%
5) TOTAL REVENUES			22,787,121.00	34,322,586.00	22,803,321.89	34,322,586.00		
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		3000-3099	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	11,599,844.00	11,599,844.00	0.00	11,599,844.00	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			11,599,844.00	11,599,844.00	0.00	11,599,844.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A8 - B9)								
			11,187,277.00	22,722,722.00	22,803,321.89	22,722,722.00		
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)			11,187,277.00	22,722,722.00	22,903,321.89	22,722,722.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,946,044.67	9,946,044.67		9,946,044.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			9,946,044.67	9,946,044.67		9,946,044.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,946,044.67	9,946,044.67		9,946,044.67		
2) Ending Balance, June 30 (E + F1e)			21,133,321.67	32,668,766.67		32,668,766.67		
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	21,133,321.67	32,668,766.67		32,668,766.67		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	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		6545	22,787,121.00	34,322,566.00	22,787,121.00	34,322,566.00	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			22,787,121.00	34,322,566.00	22,787,121.00	34,322,566.00	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	0.00	0.00	16,200.89	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	16,200.89	0.00	0.00	0.0%
TOTAL REVENUES			22,787,121.00	34,322,566.00	22,803,321.89	34,322,566.00		

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)
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		8200	11,599,844.00	11,599,844.00	0.00	11,599,844.00	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			11,599,844.00	11,599,844.00	0.00	11,599,844.00	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 JPA's		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			11,599,844.00	11,599,844.00	0.00	11,599,844.00		

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)
INTERFUNDO TRANSFERS								
INTERFUND TRANSFERS IN								
To State School Building Fund/ County School Facilities Fund From All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		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		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
7710	State School Facilities Projects	18,644,084.71
7810	Other Restricted State	14,024,681.96
Total, Restricted Balance		<u>32,668,766.67</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		8100-8209	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		8600-8790	20,000.00	87,902.00	82,794.33	87,902.00	0.00	0.0%
5) TOTAL REVENUES			20,000.00	87,902.00	82,794.33	87,902.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1990	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		3000-3099	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	80,000.00	377,050.00	0.00	377,050.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	653,000.00	1,538,018.00	443,938.30	1,538,018.00	0.00	0.0%
6) Capital Outlay		6000-6990	18,000.00	48,000.00	0.00	48,000.00	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			731,000.00	1,993,068.00	443,938.30	1,993,068.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(711,000.00)	(1,875,166.00)	(381,141.97)	(1,875,166.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8829	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	2,000,000.00	2,000,000.00	2,000,000.00	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		8880-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)		

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)			(711,000.00)	(3,875,166.00)	(2,381,141.97)	(3,875,166.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,676,399.98	6,676,399.98		6,676,399.98	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)			6,676,399.98	6,676,399.98		6,676,399.98		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,676,399.98	6,676,399.98		6,676,399.98		
2) Ending Balance, June 30 (E + F1e)			5,965,399.98	2,801,233.98		2,801,233.98		
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			573,735.49	313,235.49		313,235.49		
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	5,391,664.49	2,487,998.49		2,487,998.49		
Other Assignments	0000	9780	5,391,664.49					
Other Assignments	0000	9780		2,487,998.49				
Other Assignments	0000	9780				2,487,998.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Anticipate		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 & O (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		8656	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8680	20,000.00	20,000.00	3,816.97	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	87,802.00	58,877.38	67,802.00	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			20,000.00	87,802.00	62,794.33	87,802.00	0.00	0.0%
TOTAL REVENUES			20,000.00	87,802.00	62,794.33	87,802.00	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)
CLASSIFIED SALARIES								
Classified Suppon 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	60,000.00	365,600.00	0.00	365,600.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	11,450.00	0.00	11,450.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			60,000.00	377,050.00	0.00	377,050.00	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	565,000.00	1,450,918.00	443,168.88	1,450,918.00	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	87,000.00	87,000.00	750.56	87,000.00	0.00	0.0%
Communications		5900	0.00	100.00	16.70	100.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENDITURES			653,000.00	1,538,018.00	443,936.30	1,538,018.00	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 & O (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	30,000.00	0.00	30,000.00	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	18,000.00	18,000.00	0.00	18,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			18,000.00	48,000.00	0.00	48,000.00	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			731,000.00	1,993,068.00	443,938.30	1,963,068.00		

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		8812	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		7015	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	2,000,000.00	2,000,000.00	2,000,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		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		7099	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	(2,000,000.00)	(2,000,000.00)	(2,000,000.00)		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
5810	Other Restricted Federal	89,536.31
9010	Other Restricted Local	223,699.18
Total, Restricted Balance		<u>313,235.49</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	1,802,147.07	0.00	(1,802,147.07)	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	191,834.17	0.00	(191,834.17)	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	61,119,013.54	0.00	(61,119,013.54)	0.0%
5) TOTAL, REVENUES			0.00	0.00	63,112,794.78	0.00	(63,112,794.78)	0.0%
B. EXPENDITURES								
1) Certificated Salaries		1000-1899	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	6,230.00	6,230.00	6,230.00	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	6,230.00	6,230.00	6,230.00	0.00	0.0%
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A9 - B9)								
			0.00	(6,230.00)	63,106,564.78	(6,230.00)		
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		7600-7620	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	1,920,085.60	0.00	(1,920,085.60)	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	1,920,085.60	0.00	(1,920,085.60)	0.0%

2013-14 First Interim
Bond Interest and Redemption Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(6,230.00)	45,029,650.38	(6,230.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	48,126,375.45	48,126,375.45		48,126,375.45	0.00	0.0%
b) Audit Adjustments		9703	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			48,126,375.45	48,126,375.45		48,126,375.45		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			48,126,375.45	48,126,375.45		48,126,375.45		
2) Ending Balance, June 30 (E + F1e)			48,126,375.45	48,120,145.45		48,120,145.45		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	48,126,375.45	48,120,145.45		48,120,145.45		
Other Assignments	0000	9780	48,126,375.45					
Other Assignments	0000	9780		48,120,145.45				
Other Assignments	0000	9780				48,120,145.45		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9799	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	1,802,147.07	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	1,802,147.07	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	191,834.17	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	191,834.17	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	0.00	0.00	58,524,074.79	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	2,440,217.61	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	41,642.30	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	93,379.23	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%
Interest		8660	0.00	0.00	13,698.61	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%
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			0.00	0.00	61,119,013.54	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	83,112,794.78	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	6,230.00	6,230.00	6,230.00	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	6,230.00	6,230.00	6,230.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	6,230.00	6,230.00	6,230.00		

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 Intorfund Transfers In		6010	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	1,920,085.60	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	1,920,085.60	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	1,920,085.60	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		8800-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			0.00	0.00	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		7800-7829	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8830-8879	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	0.00	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9701	1,042,373.29	1,042,373.29		1,042,373.29	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)			1,042,373.29	1,042,373.29		1,042,373.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,042,373.29	1,042,373.29		1,042,373.29		
2) Ending Balance, June 30 (E + F1e)			1,042,373.29	1,042,373.29		1,042,373.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,042,373.29	1,042,373.29		1,042,373.29		
Other Assignments	0000	9780	1,042,373.29					
Other Assignments	0000	9780		1,042,373.29				
Other Assignments	0000	9780				1,042,373.29		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9788	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9795	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Rollout Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	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 Voted Indebtedness Levies Secured Roll								
		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	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%
Interest		8650	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%
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		8780	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	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			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								
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%
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		7851	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	0.00	0.00	519.26	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	519.26	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	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)			0.00	0.00	519.26	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		7030-7069	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	519.26	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	560.17	560.17		560.17	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)			560.17	560.17		560.17		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			560.17	560.17		560.17		
2) Ending Balance, June 30 (E + F1e)			560.17	560.17		560.17		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.00		0.00		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	560.17	560.17		560.17		
Other Assignments	0000	9780	560.17					
Other Assignments	0000	9780		560.17				
Other Assignments	0000	9780				560.17		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
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								
Interest		8660	0.00	0.00	519.28	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
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	519.28	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	519.28	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8019	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		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
	Total, 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	1,743,000.00	1,743,000.00	705.31	1,743,000.00	0.00	0.0%
5) TOTAL REVENUES			1,743,000.00	1,743,000.00	705.31	1,743,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	70,693.00	70,693.00	23,323.95	70,693.00	0.00	0.0%
3) Employee Benefits		3000-3999	37,786.00	36,653.00	12,038.01	36,653.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,500.00	2,400.00	413.11	2,400.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	1,984,800.00	2,694,700.00	1,656,425.81	2,694,700.00	0.00	0.0%
6) Depreciation		8000-8999	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			2,075,579.00	2,804,446.00	1,662,200.88	2,804,446.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(332,579.00)	(1,061,446.00)	(1,691,495.58)	(1,061,446.00)		
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)			(332,579.00)	(1,061,446.00)	(1,691,495.58)	(1,061,446.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,698,615.22	1,698,615.22		1,698,615.22	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)			1,698,615.22	1,698,615.22		1,698,615.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,698,615.22	1,698,615.22		1,698,615.22		
2) Ending Net Position, June 30 (E + F1e)			1,366,036.22	637,169.22		637,169.22		
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	1,366,036.22	637,169.22		637,169.22		

Description	Resource Codes	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	705.31	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	1,731,000.00	1,731,000.00	0.00	1,731,000.00	0.00	0.0%
All Other Fees and Contracts		8669	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8660	12,000.00	12,000.00	0.00	12,000.00	0.00	0.0%
All Other Transfers in from All Others		8780	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,743,000.00	1,743,000.00	705.31	1,743,000.00	0.00	0.0%
TOTAL, REVENUES			1,743,000.00	1,743,000.00	705.31	1,743,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated 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	70,693.00	70,693.00	23,323.98	70,693.00	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		2800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CLASSIFIED SALARIES			70,693.00	70,693.00	23,323.98	70,693.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,071.00	8,071.00	2,888.72	8,071.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,408.00	5,408.00	1,871.88	5,408.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	12,816.00	12,816.00	4,252.00	12,816.00	0.00	0.0%
Unemployment Insurance		3501-3502	35.00	35.00	11.84	35.00	0.00	0.0%
Workers' Compensation		3601-3602	2,139.00	2,139.00	705.77	2,139.00	0.00	0.0%
OPEB, Allocated		3701-3702	8,184.00	8,184.00	2,728.00	8,184.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,133.00	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			37,786.00	36,653.00	12,038.01	36,653.00	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	2,500.00	2,400.00	413.11	2,400.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL BOOKS AND SUPPLIES			2,500.00	2,400.00	413.11	2,400.00	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	2,500.00	2,500.00	0.00	2,500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	1,350,000.00	1,518,300.00	1,518,280.20	1,518,300.00	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	307,000.00	885,532.00	28,373.23	885,532.00	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	310,000.00	310,188.00	113,657.08	310,188.00	0.00	0.0%
Communications		5900	100.00	200.00	115.30	200.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENSES			1,884,600.00	2,894,700.00	1,856,425.81	2,894,700.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (O)	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			2,075,578.00	2,804,446.00	1,892,200.89	2,804,446.00		
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%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7819	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	(1.0%)
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	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		8990	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 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		8010-9099	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	19,587,756.00	19,587,756.00	7,294,424.48	19,587,756.00	0.00	0.0%
5) TOTAL, REVENUES			19,587,756.00	19,587,756.00	7,294,424.48	19,587,756.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2099	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	18,107,053.00	18,107,053.00	5,829,064.37	18,107,053.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			18,107,053.00	18,107,053.00	5,829,064.37	18,107,053.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,480,703.00	1,480,703.00	1,465,360.11	1,480,703.00		
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%
c) Transfers Out		7800-7829	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		8880-8999	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)			1,460,703.00	1,460,703.00	1,465,360.11	1,460,703.00		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	13,873,583.13	13,873,583.13		13,873,583.13	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)			13,873,583.13	13,873,583.13		13,873,583.13		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			13,873,583.13	13,873,583.13		13,873,583.13		
2) Ending Net Position, June 30 (E + F1e)			15,334,286.13	15,334,286.13		15,334,286.13		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	29,889.80	29,889.80		29,889.80		
c) Unrestricted Net Position		9790	15,304,396.33	15,304,396.33		15,304,396.33		

Description	Resource Codes	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		8800	38,000.00	38,000.00	7,484.88	39,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8874	19,528,756.00	19,528,756.00	6,316,086.48	19,528,756.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	970,893.34	0.00	0.00	0.0%
TOTAL OTHER LOCAL REVENUE			19,567,756.00	19,567,756.00	7,294,424.48	19,567,756.00	0.00	0.0%
TOTAL REVENUES			19,567,756.00	19,567,756.00	7,294,424.48	19,567,756.00		
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	18,107,053.00	18,107,053.00	5,829,064.37	18,107,053.00	0.00	0.0%
TOTAL SERVICES AND OTHER OPERATING EXPENSES			18,107,053.00	18,107,053.00	5,829,064.37	18,107,053.00	0.00	0.0%
TOTAL EXPENSES			18,107,053.00	18,107,053.00	5,829,064.37	18,107,053.00		
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/Rearganzed LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8970	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/Rearganzed 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		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
9010	Other Restricted Local	29,889.80
Total, Restricted Net Position		<u>29,889.80</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	19,771.43	19,522.72	19,505.97	19,522.72	0.00	0%
2. Special Education	819.23	895.63	894.93	895.63	0.00	0%
HIGH SCHOOL						
3. General Education	6,840.42	7,060.64	7,054.58	7,060.64	0.00	0%
4. Special Education	539.71	513.44	513.02	513.44	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	27,970.79	27,992.43	27,968.50	27,992.43	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	27,970.79	27,992.43	27,968.50	27,992.43	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

*ADA is no longer collected as a result of flexibility provisions of SBX3 4 (Chapter 12, Statutes of 2009), as amended by SB 70 (Chapter 7, Statutes of 2011), currently in effect from 2006-09 through 2014-15.

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	15,303,178.00	24,866,667.00	15,765,427.00	24,449,780.00	17,151,573.00	6,332,553.00	45,716,540.00	35,175,540.00
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	3,382,898.00	3,382,898.00	12,804,706.00	18,175,606.00	8,919,409.00	15,634,899.00	8,919,409.00	8,919,409.00
Property Taxes	84,582.00	0.00	47,869.00	(12,680,331.00)	(8,987.00)	43,890,868.00	346,361.00	(6,151,368.00)
Miscellaneous Funds	37.00	98.00	(530,131.00)	(262,347.00)	(214,732.00)	(215,075.00)	(215,270.00)	(215,086.00)
Federal Revenue	0.00	1.00	2,730,161.00	161,394.00	1,126,424.00	2,788,388.00	1,932,980.00	(6,867.00)
Other State Revenue	2,437,416.00	6,594,900.00	9,752,353.00	(7,058,666.00)	2,592,372.00	1,686,700.00	1,484,536.00	382,915.00
Other Local Revenue	161,331.00	25,617.00	268,150.00	15,597,073.00	452,458.00	104,055.00	457,245.00	198,047.00
Interfund Transfers In	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS	6,066,264.00	10,003,514.00	25,073,108.00	13,932,729.00	12,866,944.00	63,889,835.00	12,925,261.00	3,127,250.00
C. DISBURSEMENTS								
Certificated Salaries	455,007.00	9,351,354.00	10,312,042.00	9,552,043.00	9,455,923.00	9,539,094.00	9,476,358.00	9,378,048.00
Classified Salaries	1,572,559.00	3,526,102.00	3,608,217.00	3,780,027.00	3,341,198.00	3,258,166.00	3,188,947.00	3,106,617.00
Employee Benefits	1,046,731.00	5,205,678.00	7,910,062.00	5,057,122.00	5,320,204.00	5,326,836.00	5,386,395.00	5,395,767.00
Books and Supplies	565,533.00	562,269.00	694,530.00	646,899.00	547,625.00	1,130,386.00	2,008,749.00	418,645.00
Services	440,458.00	681,696.00	2,501,935.00	3,832,010.00	4,971,003.00	4,528,517.00	3,336,889.00	3,890,783.00
Capital Outlay	41,680.00	32,889.00	44,108.00	20,961.00	50,011.00	50,603.00	13,509.00	15,732.00
Other Outgo	0.00	2,602.00	(16,022.00)	0.00	0.00	672,246.00	55,414.00	0.00
Interfund Transfers Out	4,513.00	0.00	0.00	53.00	0.00	0.00	0.00	0.00
All Other Financing Uses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS	4,126,581.00	19,362,590.00	25,054,972.00	22,889,115.00	23,685,964.00	24,505,848.00	23,466,261.00	22,205,592.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury	1,015,226.00							
Accounts Receivable	38,984,440.00	395,216.00	9,073,115.00	111,080.00				
Due From Other Funds	0.00							
Stores	212,474.00	54,357.00	6,790.00	(40,208.00)				
Prepaid Expenditures	0.00							
Other Current Assets	0.00							
SUBTOTAL ASSETS	40,212,140.00	449,573.00	9,079,905.00	93,463.00	0.00	0.00	0.00	0.00
Liabilities								
Accounts Payable	9,664,874.00	191,737.00	235,570.00	(1,898,226.00)				
Due To Other Funds	0.00							
Current Loans	0.00							
Deferred Revenues	511,999.00	178,118.00	333,510.00	333,510.00				
SUBTOTAL LIABILITIES	10,176,873.00	191,737.00	413,688.00	(1,564,716.00)	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	30,035,267.00	257,836.00	8,666,217.00	1,558,179.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE								
(B - C + D)	9,563,489.00	(9,101,240.00)	8,684,353.00	(7,298,207.00)	(10,819,020.00)	39,383,987.00	(10,541,000.00)	(19,078,342.00)
F. ENDING CASH (A + E)	24,855,667.00	15,765,427.00	24,449,780.00	17,151,573.00	6,332,553.00	45,716,540.00	35,175,540.00	16,097,188.00
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)								
October								
A. BEGINNING CASH	16,097,198.00	15,246,987.00	37,158,279.00	11,374,494.00				
B. RECEIPTS								
L.C.F.F./Revenue Limit Sources								
Principal Apportionment	15,634,899.00	5,549,854.00	277,493.00	6,715,490.00	25,312,872.00		133,629,842.00	133,629,842.00
Property Taxes	(48,503.00)	37,831,907.00	(6,019,926.00)	4,728,104.00	1,600.00		62,022,176.00	62,022,176.00
Miscellaneous Funds	(213,462.00)	(222,021.00)	(220,657.00)	(970,682.00)			(3,279,328.00)	(3,279,328.00)
Federal Revenue	4,200,523.00	480,316.00	2,412,751.00	9,090,687.00	3,554,454.00		28,471,412.00	28,471,412.00
Other State Revenue	2,605,693.00	1,177,644.00	693,659.00	8,539,428.00	3,727,576.00		34,616,526.00	34,616,526.00
Other Local Revenue	790,577.00	1,405,914.00	331,323.00	1,347,033.00			21,138,823.00	21,138,823.00
Interfund Transfers In	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS	22,969,727.00	46,223,614.00	(2,525,357.00)	29,450,060.00	32,596,502.00	0.00	276,599,451.00	276,599,451.00
C. DISBURSEMENTS								
Certificated Salaries	9,539,166.00	9,497,707.00	9,537,724.00	11,220,634.00	2,636,017.00		109,951,117.00	109,951,117.00
Classified Salaries	3,286,709.00	3,139,754.00	3,235,574.00	4,258,462.00	1,970,609.00		41,273,041.00	41,273,041.00
Employee Benefits	5,535,455.00	5,378,047.00	5,402,135.00	6,013,324.00	614,199.00		63,591,955.00	63,591,955.00
Books and Supplies	775,181.00	1,311,968.00	1,614,575.00	2,070,194.00	2,855,668.00		15,202,322.12	15,202,322.12
Services	4,636,274.00	4,879,233.00	3,462,556.00	10,119,145.00	10,300,046.00		57,590,545.00	57,590,545.00
Capital Outlay	63,704.00	95,513.00	15,854.00	253,617.00	3,011,040.00		3,709,231.00	3,709,231.00
Other Outgo	(16,451.00)	0.00	0.00	(243,126.00)			454,663.00	454,663.00
Interfund Transfers Out	0.00	0.00	0.00	1,131,683.00			1,136,249.00	1,136,249.00
All Other Financing Uses	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL DISBURSEMENTS	23,820,038.00	24,302,222.00	23,268,428.00	34,823,933.00	21,387,579.00	0.00	292,899,123.00	292,899,123.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury							22,591.00	
Accounts Receivable					(32,596,502.00)		(4,791,529.00)	
Due From Other Funds							0.00	
Stores							3,695.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	(32,596,502.00)	0.00	(4,765,243.00)	
Liabilities								
Accounts Payable					(21,387,579.00)		(12,274,356.00)	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							511,998.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	(21,387,579.00)	0.00	(11,762,358.00)	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	(11,208,923.00)	0.00	6,997,115.00	
E. NET INCREASE/DECREASE	(850,311.00)	21,921,392.00	(25,793,785.00)	(5,373,873.00)	0.00	0.00	(9,307,557.00)	(16,299,672.00)
(B - C + D)	15,246,987.00	37,158,279.00	11,374,494.00	6,700,621.00				
F. ENDING CASH (A + E)							6,000,621.00	
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							6,000,621.00	

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	6,000,621.00	5,000,621.00	6,000,621.00	5,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries								
Classified Salaries								
Employee Benefits								
Books and Supplies								
Services								
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities								
Accounts Payable								
Due To Other Funds								
Current Loans								
Deferred Revenues								
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	6,000,621.00	5,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								

West Contra Costa Unified
Contra Costa County

First Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):								
A. BEGINNING CASH	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes								
Miscellaneous Funds								
Federal Revenue								
Other State Revenue								
Other Local Revenue								
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS								
Certificated Salaries								
Classified Salaries								
Employee Benefits								
Books and Supplies								
Services								
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not in Treasury								
Accounts Receivable								
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
SUBTOTAL ASSETS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities								
Accounts Payable								
Due To Other Funds								
Current Loans								
Deferred Revenues								
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00	6,000,621.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							6,000,621.00	

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 11, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Germaine Quiter Telephone: 510 231-1118
Title: Director of Business Services E-mail: gquiter@wccusd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	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	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	184,476,664.00	8.40%	199,981,689.00	8.35%	216,675,181.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	3,803,789.00	1.80%	3,872,257.00	2.30%	3,961,319.00
4. Other Local Revenues	8600-8799	2,483,241.00	-60.40%	983,241.00	0.00%	983,241.00
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	(37,826,125.00)	0.60%	(38,052,129.00)	5.89%	(40,292,036.00)
6. Total (Sum lines A1 thru A5c)		152,937,559.00	9.05%	166,785,058.00	8.72%	181,327,705.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				76,205,555.00		79,469,971.00
b. Step & Column Adjustment				762,056.00		794,700.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				2,502,360.00		655,379.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	76,205,555.00	4.28%	79,469,971.00	1.82%	80,920,050.00
2. Classified Salaries						
a. Base Salaries				21,687,477.00		22,018,245.00
b. Step & Column Adjustment				216,875.00		220,182.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				113,893.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,687,477.00	1.53%	22,018,245.00	1.00%	22,238,427.00
3. Employee Benefits	3000-3999	42,561,669.00	5.84%	45,048,268.00	5.56%	47,550,871.00
4. Books and Supplies	4000-4999	4,828,571.00	2.30%	4,939,628.00	2.50%	5,063,119.00
5. Services and Other Operating Expenditures	5000-5999	11,395,177.00	4.06%	11,855,220.00	2.50%	12,151,601.00
6. Capital Outlay	6000-6999	853,486.00	2.30%	873,116.00	2.50%	894,944.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	985,867.00	0.45%	990,352.00	0.28%	993,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,068,111.00)	0.00%	(2,068,111.00)	0.00%	(2,068,111.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,131,683.00	-100.00%	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)		157,579,374.00	3.52%	163,126,689.00	2.83%	167,744,058.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(4,641,815.00)		3,658,369.00		13,583,647.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,376,077.59		18,734,262.59		22,392,631.59
2. Ending Fund Balance (Sum lines C and D1)		18,734,262.59		22,392,631.59		35,976,278.59
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
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	8,786,974.00		8,773,068.00		8,981,374.00
2. Unassigned/Unappropriated	9790	9,647,288.59		13,319,563.59		26,694,904.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		18,734,262.59		22,392,631.59		35,976,278.59

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	8,786,974.00		8,773,068.00		8,961,374.00
c. Unassigned/Unappropriated	9790	9,647,288.59		13,319,563.59		26,694,904.59
(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	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		18,434,262.59		22,092,631.59		35,676,278.59
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.						
Revenue in all years based on LCCFF calculations. State revenue includes SSC Dartboard COLA for 14-15 and 15-16. Local revenue reduced by \$1.5 million in 14-15 due to City of Richmond no longer providing support for Richmond schools. Contributions reflect an increase in both 14-15 and 15-16 for anticipated increases to Concentration Programs. 15-16 also reflects the return of 3% contribution to RRM. In 14-15, line B1d represents an increase of 30 FTE to bring K-3 to 24:1 as well as an additional 12 FTE for projected increase based on estimated enrollment. 15-16 line B1d reflects an increase of 11 FTE due to projected enrollment. Line B2d in 14-15 reflects an adjustment to annualize SSA and Local 1 1.5% increase to salary schedule that begins 1/1/14. In 15-16, benefits reflect an increase for potential STRS and PERS rate increases. CPI applied to non-salary expenditures in 14-15 of 2.3% and 2.5% in 15-16.						

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	7,896,026.00	0.00%	7,896,026.00	0.00%	7,896,026.00
2. Federal Revenues	8100-8299	28,471,412.00	0.00%	28,471,412.00	0.00%	28,471,412.00
3. Other State Revenues	8300-8599	30,812,737.00	1.80%	31,367,366.00	2.30%	32,088,816.00
4. Other Local Revenues	8600-8799	18,655,582.00	0.00%	18,655,582.00	0.00%	18,655,582.00
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	37,826,135.00	0.60%	38,052,129.00	5.89%	40,292,036.00
6. Total (Sum lines A1 thru A5c)		123,661,892.00	0.03%	124,442,515.00	2.38%	127,403,872.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				33,745,562.00		32,783,018.00
b. Step & Column Adjustment				337,456.00		327,830.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,300,000.00)		212,721.00
e. Total Certificated Salaries (Sum lines B1n thru B1d)	1000-1999	33,745,562.00	-2.85%	32,783,018.00	1.65%	33,323,569.00
2. Classified Salaries						
a. Base Salaries				19,585,564.00		19,276,420.00
b. Step & Column Adjustment				195,856.00		192,764.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(505,000.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	19,585,564.00	-1.58%	19,276,420.00	1.00%	19,469,184.00
3. Employee Benefits	3000-3999	21,030,286.12	-1.06%	20,807,118.00	0.54%	20,918,920.00
4. Books and Supplies	4000-4999	10,373,751.12	-9.72%	9,365,347.00	7.41%	10,059,001.00
5. Services and Other Operating Expenditures	5000-5999	46,187,367.76	-1.50%	45,493,671.00	1.73%	46,280,608.00
6. Capital Outlay	6000-6999	2,855,745.00	-98.37%	46,427.00	1.00%	46,891.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%		0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,536,907.00	0.00%	1,536,907.00	0.00%	1,536,907.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	4,566.00	-100.00%	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)		135,319,749.00	-4.44%	129,308,908.00	1.80%	131,635,080.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(11,657,857.00)		(4,866,393.00)		(4,231,208.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		21,983,895.07		10,326,038.07		5,459,645.07
2. Ending Fund Balance (Sum lines C and D1)		10,326,038.07		5,459,645.07		1,228,437.07
3. Components of Ending Fund Balance (Form 011)						
ii. Nonspendable	9710-9719	0.00				
b. Restricted	9740	10,326,041.96		5,459,645.07		1,228,437.07
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	(3.89)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		10,326,038.07		5,459,645.07		1,228,437.07

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.						
In 14-15, the amounts recorded in lines B1d and B2d reflect adjustments for positions that were funded by carry-over funds. The amount in B1d for 15-16 reflects the increase of FTE due to increased Concentration funding. Non-salary line items in 14-15 also include reductions for budgets funded by carry-over funds. Non-salary budgets increased by CPI of 2.3% in 14-15 based on SSC Darthoard. In 15-16 an increase of 1% was applied to non-salary budgets.						

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	192,372,690.00	8.06%	207,877,715.00	8.03%	224,571,207.00
2. Federal Revenues	8100-8299	28,471,412.00	0.00%	28,471,412.00	0.00%	28,471,412.00
3. Other State Revenues	8300-8599	34,616,526.00	1.80%	35,239,623.00	2.30%	36,050,135.00
4. Other Local Revenues	8600-8799	21,138,823.00	-7.10%	19,638,823.00	0.00%	19,638,823.00
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)		276,599,451.00	5.29%	291,227,573.00	6.01%	308,731,577.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				109,951,117.00		112,252,989.00
b. Step & Column Adjustment				1,099,512.00		1,122,530.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,202,360.00		868,100.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	109,951,117.00	2.09%	112,252,989.00	1.77%	114,243,619.00
2. Classified Salaries						
a. Base Salaries				41,273,041.00		41,294,665.00
b. Step & Column Adjustment				412,731.00		412,946.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(391,107.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	41,273,041.00	0.05%	41,294,665.00	1.00%	41,707,611.00
3. Employee Benefits	3000-3999	63,591,955.12	3.56%	65,855,386.00	3.97%	68,469,791.00
4. Books and Supplies	4000-4999	15,202,322.12	-5.90%	14,304,975.00	5.71%	15,122,120.00
5. Services and Other Operating Expenditures	5000-5999	57,580,544.76	-0.40%	57,348,891.00	1.89%	58,432,209.00
6. Capital Outlay	6000-6999	3,709,231.00	-75.21%	919,543.00	2.42%	941,833.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	985,867.00	0.45%	990,352.00	0.28%	993,157.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(531,204.00)	0.00%	(531,204.00)	0.00%	(531,204.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,136,249.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		292,899,123.00	-0.16%	292,435,597.00	2.37%	299,379,138.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(16,299,672.00)		(1,208,024.00)		9,352,439.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		45,359,972.66		29,060,300.66		27,852,276.66
2. Ending Fund Balance (Sum lines C and D1)		29,060,300.66		27,852,276.66		37,204,715.66
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	300,000.00		300,000.00		300,000.00
b. Restricted	9740	10,326,041.96		5,459,645.07		1,228,437.07
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	8,786,974.00		8,723,068.00		8,981,374.00
2. Unassigned/Unappropriated	9790	9,647,284.70		13,319,563.59		26,694,904.59
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		29,060,300.66		27,852,276.66		37,204,715.66

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	8,786,974.00		8,773,068.00		8,981,374.00
c. Unassigned/Unappropriated	9790	9,647,288.59		13,319,563.59		26,694,904.59
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(3.89)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		18,434,258.70		22,092,631.59		35,676,278.59
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.29%		7.55%		11.92%
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):						
<hr/>						
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)						
		27,968.50		28,228.56		28,571.46
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		292,899,123.00		292,435,597.00		299,379,138.00
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)		292,899,123.00		292,435,597.00		299,379,138.00
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)		8,786,973.69		8,773,067.91		8,981,374.14
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)		8,786,973.69		8,773,067.91		8,981,374.14
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	292,899,123.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	28,389,907.00
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	155,200.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	3,702,746.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	925,867.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	1,136,249.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	928,879.00
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)				6,848,941.00
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	171,895.00
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)				257,832,170.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				257,832,170.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Dally Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		27,968.50
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)		27,968.50
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		27,968.50
F. Expenditures per ADA (Line I.G divided by Line II.E)		9,218.66
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.)	236,245,084.29	8,471.26
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)	236,245,084.29	8,471.26
B. Required effort (Line A.2 times 90%)	212,620,575.86	7,624.13
C. Current year expenditures (Line I.G and Line II.F)	257,832,170.00	9,218.66
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8928	Interfund Transfers Out 7800-7828	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	77,000.00	0.00	0.00	(531,204.00)				
Other Sources/Uses Detail					0.00	1,138,248.00		
Fund Reconciliation								
001 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	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					1,131,738.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	18,400.00	0.00	164,847.00	0.00				
Other Sources/Uses Detail					4,513.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(100,400.00)	366,557.00	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					2,000,000.00	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	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	5,000.00	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	2,000,000.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 6750	Transfers Out 6750	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								
681 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					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
781 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	100,400.00	(100,400.00)	531,204.00	(531,204.00)	3,136,249.00	3,136,249.00		

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

Deviatlons 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/Ravenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	27,970.79	27,992.43	0.1%	Met
1st Subsequent Year (2014-15)	28,401.35	28,228.58	-0.6%	Met
2nd Subsequent Year (2015-16)	29,018.02	28,571.40	-1.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
 (required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range:

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)	29,530	29,414	-0.4%	Met
1st Subsequent Year (2014-15)	29,902	29,806	-1.0%	Met
2nd Subsequent Year (2015-16)	30,498	29,904	-1.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
 (required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	27,589	29,978	92.0%
Second Prior Year (2011-12)	27,598	29,883	92.4%
First Prior Year (2012-13)	28,037	30,398	92.2%
Historical Average Ratio:			92.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.6%):			92.7%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 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)	27,969	29,414	95.1%	Not Met
1st Subsequent Year (2014-15)	28,229	29,606	95.3%	Not Met
2nd Subsequent Year (2015-16)	28,571	29,904	95.5%	Not 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 NOT MET** - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The projected enrollment figures exclude Charter Schools while the prior year enrollment includes charter schools.

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:

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)	160,010,610.00		
1st Subsequent Year (2014-15)	165,302,966.00	211,064,236.00	27.7%	Not Met
2nd Subsequent Year (2015-16)	172,481,641.00	227,721,447.00	32.0%	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)

At First Interim, components of LCFF that were formerly accounted for in objects 8311, 8434 and 8590 were moved to object 8011.

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)	123,877,375.09	135,774,847.29	91.2%
Second Prior Year (2011-12)	123,208,488.26	138,976,036.38	88.7%
First Prior Year (2012-13)	133,180,889.38	144,746,192.37	92.0%
	Historical Average Ratio:		90.6%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.6% to 93.6%	87.6% to 93.6%	87.6% to 93.6%

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-B6, B10)		
Current Year (2013-14)	140,454,701.00	156,447,891.00	89.8%	Met
1st Subsequent Year (2014-15)	146,538,484.00	163,126,889.00	89.8%	Met
2nd Subsequent Year (2015-16)	150,709,348.00	167,744,058.00	89.8%	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 MYP1 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 MYP1)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYP1, Line A2)				
Current Year (2013-14)	21,828,239.00	28,471,412.00	31.6%	Yes
1st Subsequent Year (2014-15)	21,628,239.00	28,471,412.00	31.6%	Yes
2nd Subsequent Year (2015-16)	21,628,239.00	28,471,412.00	31.6%	Yes

Explanation:
(required if Yes)
First Interim Federal Revenue includes carry-over from prior year.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYP1, Line A3)				
Current Year (2013-14)	56,190,874.00	34,619,526.00	-38.4%	Yes
1st Subsequent Year (2014-15)	57,202,310.00	35,239,823.00	-38.4%	Yes
2nd Subsequent Year (2015-16)	58,460,760.00	36,050,135.00	-38.3%	Yes

Explanation:
(required if Yes)
Other State Revenue that is part of LCFF was reclassified to object 8011 at First Interim.

Other Local Revenue (Fund 01, Objects 8800-8799) (Form MYP1, Line A4)				
Current Year (2013-14)	20,473,160.00	21,138,823.00	3.3%	No
1st Subsequent Year (2014-15)	20,473,160.00	19,638,823.00	-4.1%	No
2nd Subsequent Year (2015-16)	20,473,160.00	19,638,823.00	-4.1%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYP1, Line B4)				
Current Year (2013-14)	7,635,705.00	15,202,322.12	99.1%	Yes
1st Subsequent Year (2014-15)	8,911,326.00	14,304,975.00	107.0%	Yes
2nd Subsequent Year (2015-16)	7,084,109.00	15,122,120.00	113.5%	Yes

Explanation:
(required if Yes)
First Interim budget includes carry-over for Federal and State resources.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYP1, Line B6)				
Current Year (2013-14)	48,007,987.00	57,580,544.78	19.9%	Yes
1st Subsequent Year (2014-15)	46,608,671.00	57,348,891.00	18.0%	Yes
2nd Subsequent Year (2015-16)	49,823,898.00	58,432,209.00	17.3%	Yes

Explanation:
(required if Yes)
First Interim budget includes carry-over for Federal and State resources.

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)	98,292,279.00	84,226,781.00	-14.3%	Not Met
1st Subsequent Year (2014-15)	99,303,709.00	83,349,858.00	-16.1%	Not Met
2nd Subsequent Year (2015-16)	100,562,159.00	84,160,370.00	-16.3%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	55,843,692.00	72,782,866.88	30.8%	Not Met
1st Subsequent Year (2014-15)	55,519,997.00	71,653,866.00	29.1%	Not Met
2nd Subsequent Year (2015-16)	55,907,997.00	73,554,329.00	29.3%	Not Met

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

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

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

Explanation: First Interim Federal Revenue includes carry-over from prior year.
Federal Revenue (linked from 6A if NOT met)

Explanation: Other State Revenue that is part of LCFF was reclassified to object 8011 at First Interim.
Other State Revenue (linked from 6A if NOT met)

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

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

Explanation: First Interim budget includes carry-over for Federal and State resources.
Books and Supplies (linked from 6A if NOT met)

Explanation: First Interim budget includes carry-over for Federal and State resources.
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	2,697,162.86	4,500,000.00	Met
2. Budget Adoption Contribution (Information only) (Form 01CS, Criterion 7B, Line 2c)		4,500,000.00	

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)	6.3%	7.6%	11.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.1%	2.5%	4.0%

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		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(4,641,815.00)	157,579,374.00	2.9%	Not Met
1st Subsequent Year (2014-15)	3,658,389.00	163,126,689.00	N/A	Met
2nd Subsequent Year (2015-16)	13,583,647.00	167,744,058.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district has large ending fund balance built up over the course of several years, under the threat of the State's mid-year reduction program. This year the district plans to utilize its ending fund balance.

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 MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals		Status
	(Form 011, Line F2)	(Form MYP1, Line D2)	
Current Year (2013-14)	29,090,300.66		Met
1st Subsequent Year (2014-15)	27,852,276.66		Met
2nd Subsequent Year (2015-16)	37,204,715.66		Met

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

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

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

Explanation:
 (required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2013-14)	6,000,621.00		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)	27,969	28,229	28,571
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	292,899,123.00	292,435,597.00	299,379,138.00
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)	292,899,123.00	292,435,597.00	299,379,138.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	8,786,973.69	8,773,067.91	8,981,374.14
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)	8,786,973.69	8,773,067.91	8,981,374.14

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)	8,786,974.00	8,773,068.00	8,981,374.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	9,647,288.59	13,319,563.59	26,694,904.59
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)	(3.89)	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)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	18,434,258.70	22,092,631.59	35,676,278.59
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.29%	7.55%	11.92%
District's Reserve Standard (Section 10B, Line 7):	8,788,973.69	8,773,067.91	8,981,374.14
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?

Yes

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

The District is working with the Office of Civil Rights on a compliance program. A Title IV Director's position will be added to the budget 1/1/14. Estimated cost is \$155,000.

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

DATA ENTRY: Budget Adoption date that exist will be extracted; otherwise, enter date 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)	(30,679,677.00)	(37,826,135.00)	23.3%	7,146,458.00	Not Met
1st Subsequent Year (2014-15)	(29,679,677.00)	(38,062,129.00)	28.2%	8,382,452.00	Not Met
2nd Subsequent Year (2015-16)	(29,679,677.00)	(40,292,036.00)	35.8%	10,612,359.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	5,800,000.00	0.00	-100.0%	(5,800,000.00)	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)	2,000,000.00	0.00	-100.0%	(2,000,000.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	0.00	1,136,249.00	New	1,136,249.00	Not Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation: (required if NOT met) 2013-14 First Interim contributions include an increase for EIA and Special Ed Transportation due to reclassification of that revenue to unrestricted object code 8011, as well as an increase to Full Service Community Schools per Board Direction and to regular Special Ed. The subsequent years reflect these changes as well as increases based on projected increases to LCFF Concentration revenue for those years.

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) In the Adopted Budget the revenue for Adult Ed and Deferred Maintenance Tier III programs were accounted for in funds 11 and 14 with an annual transfer to the General Fund of \$1million each. 2013-14 also reflected a transfer from the Special Reserve Fund 17 to offset deficit spending. At First Interim, the accounting for the Adult Ed and Deferred Maintenance revenues, which are part of LCFF, changed to the General Fund, Unrestricted object 8011 and therefore the transfers in from those funds were removed. The transfer from Fund 17 was also removed and the projected current year deficit will be offset by fund balance.

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)

Transfers out reflect a transfer to the Adult Ed program due to the revenue now being accounted for in the General Fund.

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				
Certificates of Participation	11	Fund 01, 8000-8090, 8600-8999	01, 7438 & 7439	7,915,000
General Obligation Bonds	28	Fund 51, 8000-8090	51, 7433 & 7434	806,095,136
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013
Child Care Portables	0	Fund 12 8000-8999	12, 7138 & 7039	0

Type of Commitment (continued)	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation	924,987	925,867	930,352	933,157
General Obligation Bonds	56,913,205	55,111,952	68,597,631	70,391,319
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Child Care Portables	28,823	0	0	0
Total Annual Payments:	56,866,995	56,037,819	69,527,983	71,324,476
Has total annual payment increased over prior year (2012-13)?		No	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)

The General Fund will be covering the COPS payments. The GO Bonds are an obligation of the voters which the County Treasurer will collect through property taxes.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	369,355,868.00	369,355,868.00
b. OPEB unfunded actuarial accrued liability (UAAL)	369,355,868.00	369,355,868.00

	Actuarial	Actuarial
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Jul 01, 2012	Jul 01, 2012

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	24,409,135.00	24,409,135.00
1st Subsequent Year (2014-15)	25,508,275.00	25,508,275.00
2nd Subsequent Year (2015-16)	26,689,804.00	26,689,804.00

	Budget Adoption (Form 01CS, Item S7A)	First Interim
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)	19,520,845.00	19,616,104.00
1st Subsequent Year (2014-15)	21,331,550.00	20,596,909.00
2nd Subsequent Year (2015-16)	23,323,328.00	21,826,754.00

	Budget Adoption (Form 01CS, Item S7A)	First Interim
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	18,107,053.00	18,107,053.00
1st Subsequent Year (2014-15)	19,917,758.30	19,917,758.00
2nd Subsequent Year (2015-16)	21,909,534.13	21,909,534.00

	Budget Adoption (Form 01CS, Item S7A)	First Interim
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	2,319	2,403
1st Subsequent Year (2014-15)	2,319	2,403
2nd Subsequent Year (2015-16)	2,319	2,403

4. Comments:

Effective July 1, 2010, fully paid, lifetime benefits are no longer available as a part of the district's program. Certain retirees are subject to health benefit rate caps depending upon the year they retired.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	0.00	0.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.		
Current Year (2013-14)	4,789,299.00	4,761,235.00
1st Subsequent Year (2014-15)	4,769,299.00	4,761,235.00
2nd Subsequent Year (2015-16)	4,769,299.00	4,761,235.00
b.		
Current Year (2013-14)	4,584,852.00	4,654,064.00
1st Subsequent Year (2014-15)	4,584,852.00	4,654,064.00
2nd Subsequent Year (2015-16)	4,584,852.00	4,654,064.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,651.1	1,684.0	1,726.0	1,737.0

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(e), 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)?	<input type="text" value="Yes"/>	<input type="text" value="Yes"/>	<input type="text" value="Yes"/>

One Year Agreement

Total cost of salary settlement	219,135	1,230,876	1,230,876
% change in salary schedule from prior year or	1.2%		

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

1,070,327

7. Amount Included for any tentative salary schedule increases

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0	0	0

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
15,118,000	15,478,350	15,573,225
hard cap 610,1070,1390	hard cap 610,1070,1390	hard cap 610,1070,1390
	2.4%	0.6%

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?

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
1,070,327	1,081,030	1,091,840
1.0%	1.0%	1.0%

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

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

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

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	1,148.1	1,170.8	1,170.8	1,170.8

1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.
If No, complete questions 6 and 7.

1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
If Yes, date of Superintendent and CBO certification:

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

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

5. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes

One Year Agreement

Total cost of salary settlement	338,400	676,800	676,800
% change in salary schedule from prior year or	1.2%		

Multiyear Agreement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	0	0	0

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	5,692,827	5,981,494	5,981,494
3. Percent of H&W cost paid by employer	hard cap based on barg unit	hard cap based on barg unit	hard cap based on barg unit
4. Percent projected change in H&W cost over prior year		4.7%	0.0%

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

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

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	451,200	455,712	460,269
3. Percent change in step & column over prior year	1.0%	1.0%	1.0%

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are savings from attrition included in the interim and MYPs?	Yes	Yes	Yes
2. Are additional H&W benefits for those laid-off or retired employees included in the interim and MYPs?	Yes	Yes	Yes

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	150.2	155.2	155.2	155.2

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:

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

Total cost of salary settlement

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	No	No	No
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

4. Amount included for any tentative salary schedule increases

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of H&W benefit changes included in the Interim and MYPs?	No	No	No
Total cost of H&W benefits	1,539,243	1,539,243	1,539,243
Percent of H&W cost paid by employer	hard cap based on barg unit	hard cap based on barg unit	hard cap based on barg unit
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	153,782	155,320	156,873
Percent change in step and column over prior year	1.0%	1.0%	1.0%

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

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

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

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)

A4. Richmond Charter Academy
A6 Effective 07/01/2010, fully paid, lifetime benefits are no longer available as a part of the districts program. Certain retirees are subject to health benefit rate caps depending upon the year they retired.

End of School District First Interim Criteria and Standards Review