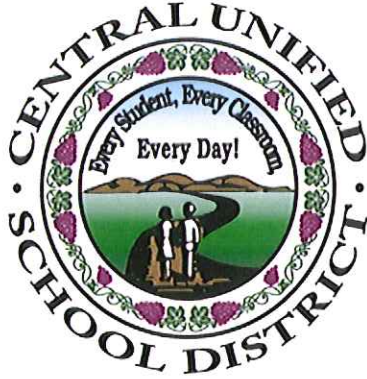


Central Unified School District



2013-2014 2nd Interim Budget Report

PRESENTED TO
BOARD OF TRUSTEES

March 11, 2014

MICHAEL A. BERG,
Superintendent

KELLY PORTERFIELD,
Assistant Superintendent, CBO

YOLANDA BALLADARES,
Director of Fiscal Services



Central Unified School District

Every Student, Every Classroom, Every Day!

DISTRICT LEADERSHIP & DEMOGRAPHICS

BOARD OF TRUSTEES

President	Mr. Leonard G. Ramirez
Vice President	Mrs. Judith Geringer
Clerk	Mrs. Diana Milla
Member	Mrs. Cyndi Berube
Member	Mrs. Terry Cox
Member	Mr. Phil Rusconi
Member	Mr. George Wilson, Jr.

SUPERINTENDENT'S CABINET

Superintendent	Mr. Mike Berg
Assistant Superintendent, Chief Academic Officer	Dr. Laurel Ashlock
Assistant Superintendent, Professional Development	Mrs. Ketti Davis
Assistant Superintendent, Chief Business Officer	Mr. Kelly Porterfield
Assistant Superintendent, Human Resources	Mr. Chris Williams
Administrator, Special Education & Support Services	Mrs. Jamie Russell
Administrator, Human Resources and C.W.A.	Mr. Kevin Wagner
Director, 7-12 & Adult Education	Mr. Paul Birrell
Director, K-8 Education	Mrs. Karen Garlick

TOTAL EMPLOYEES (includes vacant positions)

Certificated	689.63 F.T.E.
Classified	436.886 F.T.E.
Management/Confidential/Supervisor	158.219 F.T.E.

STUDENT ENROLLMENT

K-12 Regular Education – 2013/14	15,490
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Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

ELEMENTARY

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

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

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

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

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

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

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

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

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

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

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

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

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

Central Unified School District

Every Student, Every Classroom, Every Day!

SCHOOL SITES

MIDDLE SCHOOLS

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

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

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

HIGH SCHOOLS

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

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

ADULT ED/ALTERNATIVE EDUCATION

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

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

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

CENTRAL UNIFIED SCHOOL DISTRICT 2013-14 SECOND INTERIM BUDGET ASSUMPTIONS

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

GENERAL FUND REVENUES

LCFF/Revenue Limit

- LCFF/Revenue Limit COLA of 1.565%
- Projected ADA of 14,749.02, which is 95.5% of our demographic study of enrollment
- LCFF/Revenue Limit calculation was determined using the FCMAT LCFF calculator
- Other LCFF/Revenue Limit sources have been calculated to reflect amounts to be received based on grant letters and other reliable sources

Federal Revenues

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

Lottery Revenues

- Projected on estimated funding of \$124.00 per ADA for unrestricted and \$30.00 for restricted lottery funding (Prop. 20). This is based on the California Department of Education projections.

Mandated Costs

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

State Revenues

- Projections based on entitlements and grant award letters
- Carryover and deferred revenues budgeted
- Adjustments made for categorical programs that are now part of LCFF
- Received One-Time funds for the implementation of Common Core State Standards to be expended by June 30, 2015
- Received One-Time funds for Proposition 39
- Received One-Time funds from SELPA for mental health

GENERAL FUND EXPENDITURES

Certificated and Classified Salaries

- Salaries based on projected staffing costs

Employee Benefits

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

Books, Supplies and Other Materials

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

Services/Other Operating Expenses

- Budget changed due to site budget revisions
- Funds added for deferred maintenance expenditures

Capital Outlay

- Funds added from set aside for Technology infrastructure upgrades

Other Outgo

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

Transfers In

- No change from Adopted Budget

Transfers Out

- No change from Adopted Budget.

RESERVE FOR ECONOMIC UNCERTAINTIES

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

RETIREMENT PACKAGE

Nothing has changed to the District's Retirement Policy.

MULTI-YEAR PROJECTIONS

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

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

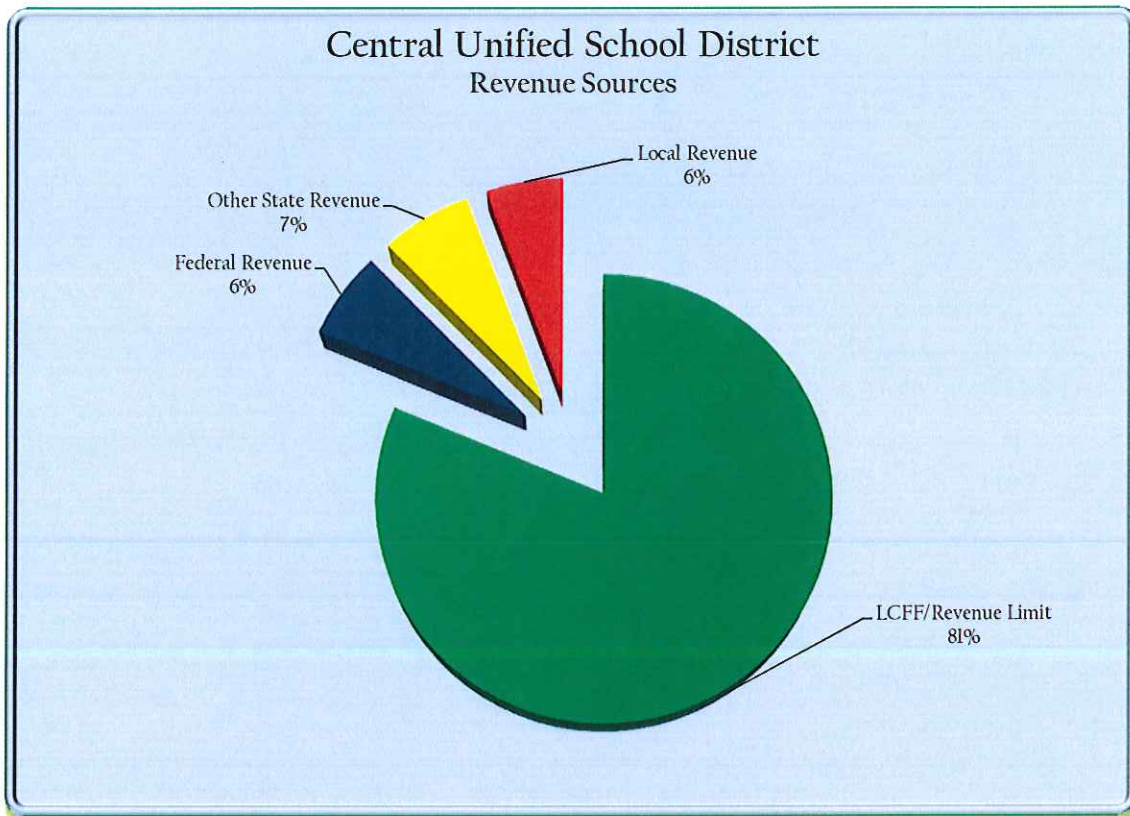
Please do not hesitate to contact Yolanda Balladares, Director of Fiscal Services at 559-274-4700, x106 should you have questions, concerns or ideas.

Where the money comes from to operate our schools

The district receives revenue from these major sources:

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

REVENUE



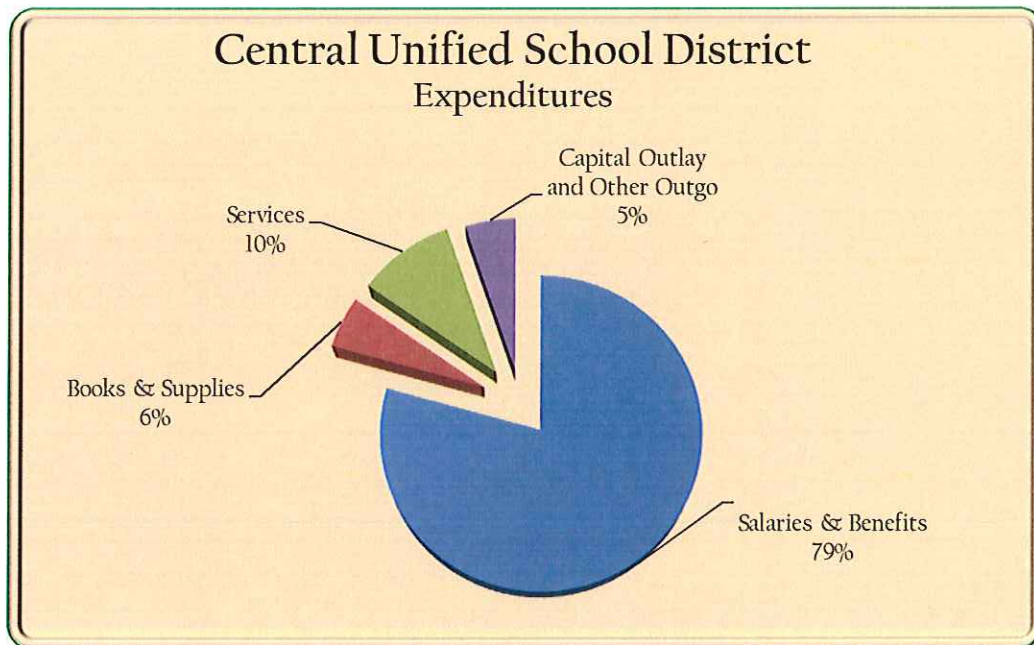
2013-2014 Components to Revenue

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

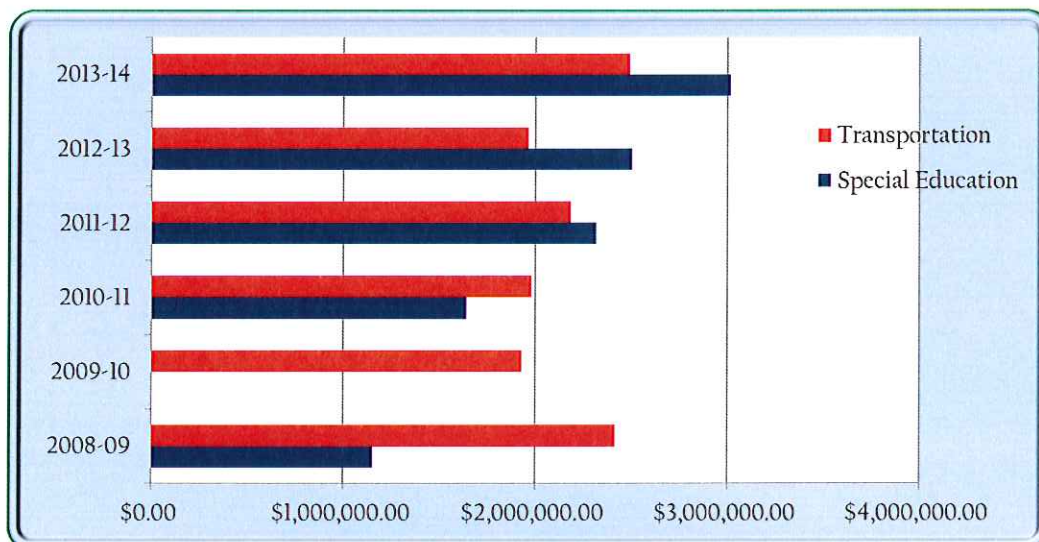
EXPENDITURES

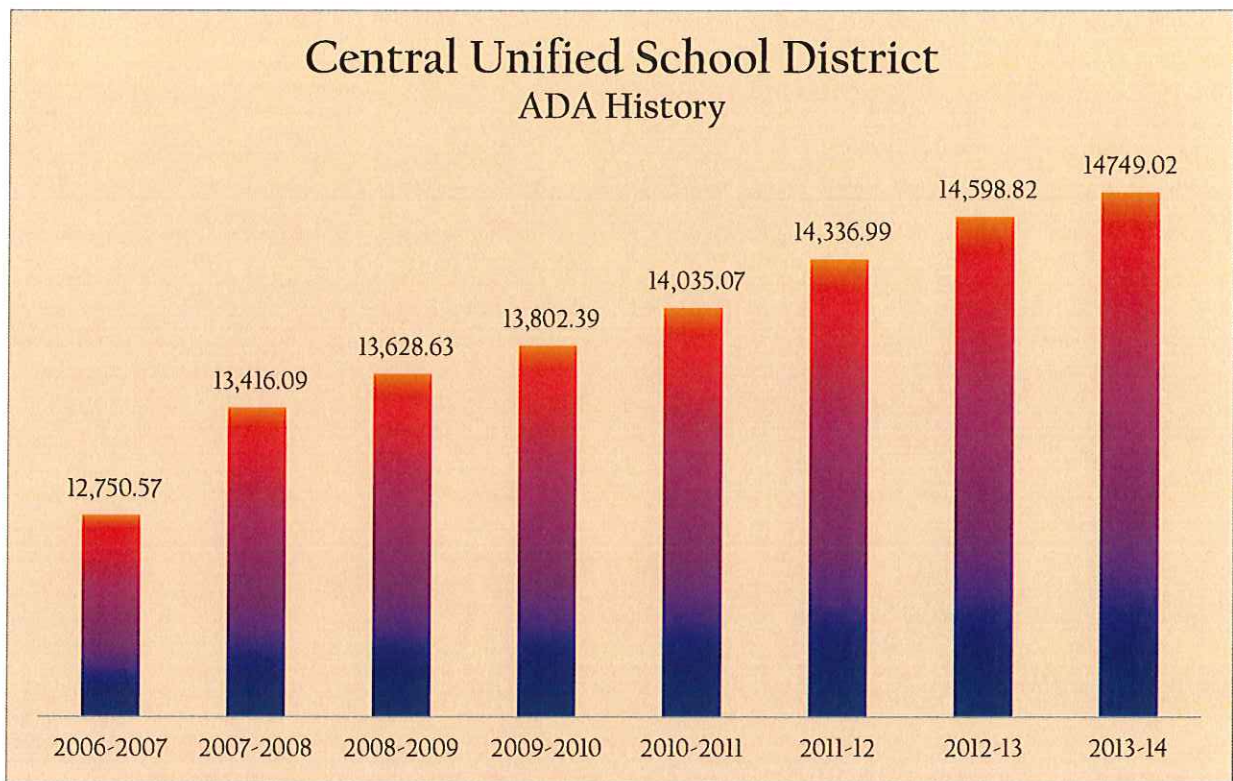
The vast majority of District money goes for direct services for children. Below is a breakdown on where those expenditures go. District expenditures are divided into the following categories:

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

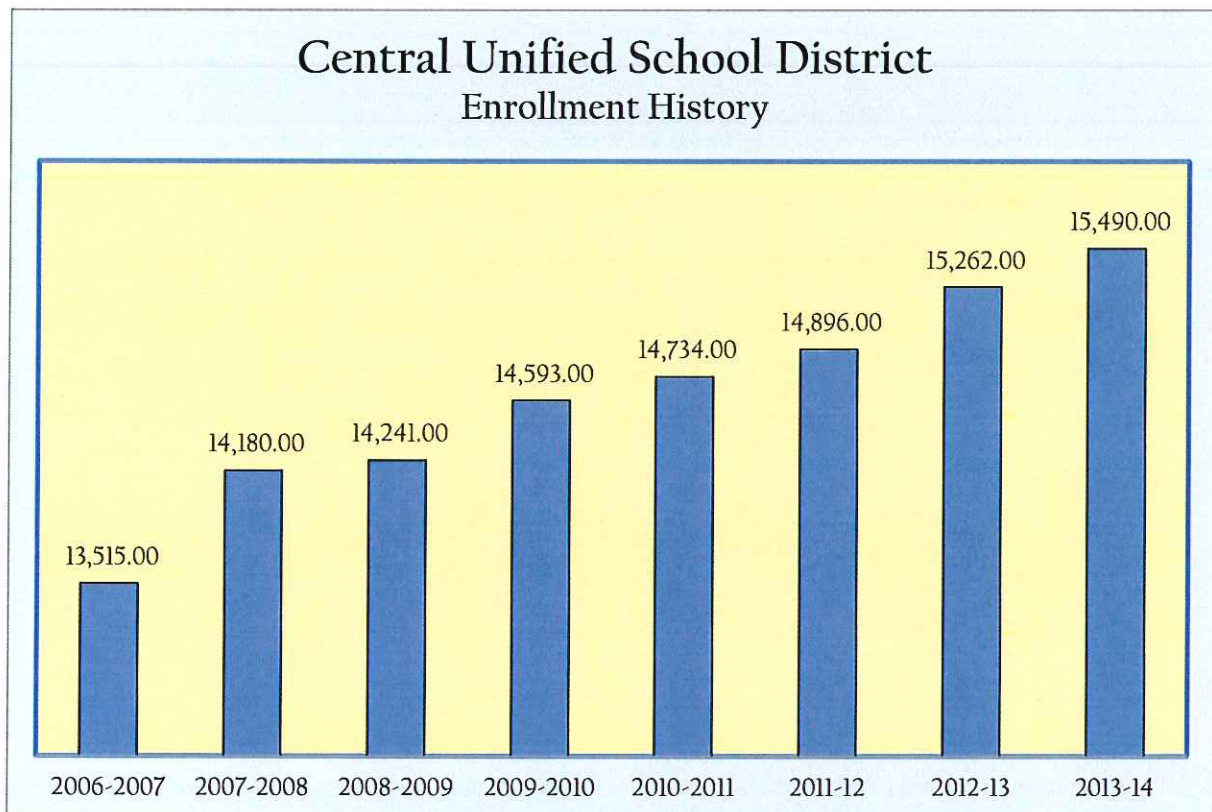


GENERAL FUND CONTRIBUTIONS





Percentage between Enrollment vs ADA = 95.03%



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

Signed: _____
District Superintendent or Designee

Date: _____

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2014

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: Yolanda Balladares

Telephone: 559-274-4700 x106

Title: Director of Fiscal Services

E-mail: yballadares@centralusd.k12.ca.us

Criteria and Standards Review Summary

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

CRITERIA AND STANDARDS			Met	Not Met
1	Average Daily Attendance	Funded ADA for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.	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 first interim.	X	
3	ADA to Enrollment	Projected second period (P-2) ADA to enrollment ratio for the current and two subsequent fiscal years is consistent with historical ratios.	X	
4	LCFF/Revenue Limit	Projected revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		X
5	Salaries and Benefits	Projected ratio of total unrestricted salaries and benefits to total unrestricted general fund expenditures has not changed by more than the standard for the current and two subsequent fiscal years.		X
6a	Other Revenues	Projected operating revenues (federal, other state, other local) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
6b	Other Expenditures	Projected operating expenditures (books and supplies, services and other expenditures) for the current and two subsequent fiscal years have not changed by more than five percent since first interim.		X
7a	Deferred Maintenance	AB 97 (Chapter 47, Statutes of 2013) eliminated the Deferred Maintenance program under the Local Control Funding Formula. This section has been inactivated.		
7b	Ongoing and Major Maintenance Account	If applicable, changes occurring since first interim meet the required contribution to the ongoing and major maintenance account (i.e., restricted maintenance account).	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 first interim that may impact the budget?	X	
S2	Using One-time Revenues to Fund Ongoing Expenditures	Are there ongoing general fund expenditures funded with one-time revenues that have changed since first interim by more than five percent?	X	
S3	Temporary Interfund Borrowings	Are there projected temporary borrowings between funds?	X	
S4	Contingent Revenues	Are any projected revenues for any of the current or two subsequent fiscal years contingent on reauthorization by the local government, special legislation, or other definitive act (e.g., parcel taxes, forest reserves)?	X	
S5	Contributions	Have contributions from unrestricted to restricted resources, or transfers to or from the general fund to cover operating deficits, changed since first interim by more than \$20,000 and more than 5% for any of the current or two subsequent fiscal years?		X

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 first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	81,671,646.09	96,112,314.00	48,918,705.85	96,128,569.00	16,255.00	0.0%
2) Federal Revenue		8100-8299	6,990,272.18	7,597,327.78	2,225,202.11	7,561,073.78	(36,254.00)	-0.5%
3) Other State Revenue		8300-8599	14,650,840.44	6,449,865.29	5,443,211.50	7,879,682.45	1,429,817.16	22.2%
4) Other Local Revenue		8600-8799	6,000,100.69	6,403,815.17	3,012,261.91	6,690,374.08	286,558.91	4.5%
5) TOTAL, REVENUES			109,312,859.40	116,563,322.24	59,599,381.37	118,259,699.31		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	52,533,927.61	54,419,145.30	29,426,479.76	54,471,731.47	(52,586.17)	-0.1%
2) Classified Salaries		2000-2999	16,197,792.49	17,291,301.54	9,394,996.42	17,467,150.78	(175,849.24)	-1.0%
3) Employee Benefits		3000-3999	23,409,283.47	24,236,351.48	13,153,107.85	24,213,775.60	22,575.88	0.1%
4) Books and Supplies		4000-4999	5,482,998.65	6,304,673.31	2,836,491.57	6,484,334.59	(179,661.28)	-2.8%
5) Services and Other Operating Expenditures		5000-5999	10,263,788.47	10,834,620.59	6,132,597.94	12,286,843.26	(1,452,222.67)	-13.4%
6) Capital Outlay		6000-6999	167,116.91	6,169,523.68	3,781,277.90	6,365,000.92	(195,477.24)	-3.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,889,518.46	3,189,106.55	3,170,454.20	3,191,653.01	(2,546.46)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(329,789.34)	(334,812.07)	(9,608.06)	(334,356.31)	(455.76)	0.1%
9) TOTAL, EXPENDITURES			110,614,636.72	122,109,910.38	67,885,797.58	124,146,133.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(1,301,777.32)	(5,546,588.14)	(8,286,416.21)	(5,886,434.01)		
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	1,373,827.75	1,373,827.75	1,373,827.75	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	1,373,827.75	1,373,827.75		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,301,777.32)	(5,546,588.14)	(6,912,588.46)	(4,512,606.26)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,158,835.48	21,943,911.29		21,943,911.29	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)			17,158,835.48	21,943,911.29		21,943,911.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,158,835.48	21,943,911.29		21,943,911.29		
2) Ending Balance, June 30 (E + F1e)			15,857,058.16	16,397,323.15		17,431,305.03		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	134,545.99	2,897,094.76		3,995,539.98		
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	10,191,780.33	7,394,732.87		7,297,150.05		
Technology	0000	9780	5,000,000.00					
BAN Payment	0000	9780	2,300,000.00					
K-3 CSR Flexibility Sunset	0000	9780	2,891,780.33					
Technology	0000	9780		5,000,000.00				
BAN Payment	0000	9780		2,300,000.00				
Offset State/District Deficit	0000	9780		94,732.87				
For Technology	0000	9780				5,000,000.00		
For BAN Payment	0000	9780				2,297,150.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,530,731.84	6,105,495.52		6,138,615.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	57,790,261.23	71,609,559.00	37,271,991.00	71,482,428.00	(127,131.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	13,451,730.26	13,868,571.00	6,896,693.00	14,011,957.00	143,386.00	1.0%
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	(304,336.29)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	163,986.00	163,986.00	79,694.53	163,986.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,647.00	3,647.00	0.00	3,647.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,687,829.00	11,922,746.00	6,237,028.15	11,922,746.00	0.00	0.0%
Unsecured Roll Taxes		8042	657,256.00	657,256.00	27,322.63	657,256.00	0.00	0.0%
Prior Years' Taxes		8043	22,811.00	22,812.00	3,926.66	22,812.00	0.00	0.0%
Supplemental Taxes		8044	90,742.00	108,764.00	48,690.91	108,764.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,373,677.00)	(2,306,685.00)	(1,398,220.90)	(2,306,685.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	29,266.00	61,658.00	55,916.16	61,658.00	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			81,523,851.49	96,112,314.00	48,918,705.85	96,128,569.00	16,255.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,694,457.61)	(1,547,404.34)	0.00	(1,547,404.34)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	345,321.02	325,928.57	0.00	325,928.57	0.00	0.0%
Community Day Schools Transfer	2430	8091	82,959.53	14,242.35	0.00	14,242.35	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,266,177.06	1,207,233.42	0.00	1,207,233.42	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	147,794.60	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			81,671,646.09	96,112,314.00	48,918,705.85	96,128,569.00	16,255.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,137,089.00	2,137,089.00	(1.00)	2,137,089.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,193.00	131,193.00	0.00	131,193.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	99,973.00	99,346.00	1,996.54	99,346.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	3,457,082.30	4,007,684.69	1,619,442.69	4,007,684.69	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	46,895.80	48,731.91	23,049.91	48,731.91	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	339,363.75	422,389.89	182,725.89	424,627.89	2,238.00	0.5%
NCLB: Title III, Immigration Education Program	4201	8290	28,595.00	31,393.83	12,167.83	21,835.83	(9,558.00)	-30.4%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	211,655.00	278,312.89	135,048.89	249,378.89	(28,934.00)	-10.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026- 3205, 4036-4126,							
Other No Child Left Behind	5510	8290	0.00	19,333.24	19,333.24	19,333.24	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	111,619.00	118,980.00	(76,797.00)	118,980.00	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	426,806.33	302,873.33	308,235.12	302,873.33	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,990,272.18	7,597,327.78	2,225,202.11	7,561,073.78	(36,254.00)	-0.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	70,946.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,819,528.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,062,980.15	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	52,698.00	58,968.00	15,071.36	58,968.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,686,068.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	400,000.00	517,762.00	517,762.00	517,762.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	2,286,573.59	2,409,117.12	769,501.73	2,535,545.55	126,428.43	5.2%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	294,100.00	294,100.00	253,280.00	294,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	4,977,946.70	3,169,918.17	3,887,596.41	4,473,306.90	1,303,388.73	41.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			14,650,840.44	6,449,865.29	5,443,211.50	7,879,682.45	1,429,817.16	22.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	15,000.00	28,631.52	15,000.00	0.00	0.0%
Interest		8660	175,000.00	251,485.44	178,106.30	280,296.89	28,811.45	11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	880,885.00	1,084,594.83	206,051.01	1,063,062.88	(21,531.95)	-2.0%
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	678,809.69	826,515.90	493,481.66	945,923.32	119,407.42	14.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	4,793.40	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,250,406.00	4,226,219.00	2,101,198.02	4,386,090.99	159,871.99	3.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,000,100.69	6,403,815.17	3,012,261.91	6,690,374.08	286,558.91	4.5%
TOTAL, REVENUES			109,312,859.40	116,563,322.24	59,599,381.37	118,259,699.31	1,696,377.07	1.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	41,898,002.05	43,350,436.59	23,159,086.89	43,354,707.88	(4,271.29)	0.0%
Certificated Pupil Support Salaries		1200	5,140,783.32	5,577,593.40	3,104,033.09	5,593,784.08	(16,190.68)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	4,365,940.65	4,637,604.21	2,699,611.51	4,638,003.28	(399.07)	0.0%
Other Certificated Salaries		1900	1,129,201.59	853,511.10	463,748.27	885,236.23	(31,725.13)	-3.7%
TOTAL, CERTIFICATED SALARIES			52,533,927.61	54,419,145.30	29,426,479.76	54,471,731.47	(52,586.17)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,428,811.55	2,721,990.28	1,345,423.56	2,669,793.11	52,197.17	1.9%
Classified Support Salaries		2200	7,319,959.19	7,849,955.17	4,445,392.98	8,083,966.98	(234,011.81)	-3.0%
Classified Supervisors' and Administrators' Salaries		2300	1,636,695.92	1,917,572.85	979,722.59	1,885,756.68	31,816.17	1.7%
Clerical, Technical and Office Salaries		2400	4,239,324.91	4,184,656.19	2,335,402.24	4,215,053.59	(30,397.40)	-0.7%
Other Classified Salaries		2900	573,000.92	617,127.05	289,055.05	612,580.42	4,546.63	0.7%
TOTAL, CLASSIFIED SALARIES			16,197,792.49	17,291,301.54	9,394,996.42	17,467,150.78	(175,849.24)	-1.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,298,935.50	4,583,735.27	2,407,361.17	4,515,740.61	67,994.66	1.5%
PERS		3201-3202	1,607,416.53	1,710,623.31	911,286.95	1,709,086.24	1,537.07	0.1%
OASDI/Medicare/Alternative		3301-3302	1,970,941.21	2,084,030.71	1,064,928.71	2,098,774.05	(14,743.34)	-0.7%
Health and Welfare Benefits		3401-3402	13,145,810.08	12,686,705.29	6,882,582.28	12,713,969.55	(27,264.26)	-0.2%
Unemployment Insurance		3501-3502	102,420.54	97,455.88	24,872.10	95,566.27	1,889.61	1.9%
Workers' Compensation		3601-3602	1,319,888.12	1,562,147.83	850,437.02	1,568,985.69	(6,837.86)	-0.4%
OPEB, Allocated		3701-3702	824,922.03	1,511,653.19	1,011,639.62	1,511,653.19	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	138,949.46	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			23,409,283.47	24,236,351.48	13,153,107.85	24,213,775.60	22,575.88	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	541,444.94	276,459.52	212,198.15	251,007.79	25,451.73	9.2%
Books and Other Reference Materials		4200	203,550.38	249,018.68	53,199.88	296,012.21	(46,993.53)	-18.9%
Materials and Supplies		4300	3,892,517.51	4,896,640.46	2,196,808.13	4,814,261.70	82,378.76	1.7%
Noncapitalized Equipment		4400	845,485.82	882,554.65	374,285.41	1,123,052.89	(240,498.24)	-27.3%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,482,998.65	6,304,673.31	2,836,491.57	6,484,334.59	(179,661.28)	-2.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	137,944.80	80,164.80	20,263.20	444,910.05	(364,745.25)	-455.0%
Travel and Conferences		5200	285,911.09	431,896.62	175,811.52	457,054.89	(25,158.27)	-5.8%
Dues and Memberships		5300	55,520.60	51,256.30	47,469.73	57,592.50	(6,336.20)	-12.4%
Insurance		5400-5450	841,500.00	841,500.00	841,292.00	841,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,078,520.12	3,078,520.12	1,859,672.03	3,078,515.05	5.07	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,061,128.15	1,365,451.83	646,535.75	1,292,646.63	72,805.20	5.3%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(4,800.73)	1,535.72	(2,280.92)	(7,058.95)	8,594.67	559.7%
Professional/Consulting Services and Operating Expenditures		5800	3,363,445.08	4,486,866.87	2,332,526.05	5,631,180.82	(1,144,313.95)	-25.5%
Communications		5900	444,619.36	497,428.33	211,308.58	490,502.27	6,926.06	1.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			10,263,788.47	10,834,620.59	6,132,597.94	12,286,843.26	(1,452,222.67)	-13.4%

2013-14 Second Interim
General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance10 73965 0000000
Form 011

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	80,000.00	3,600.00	15,000.00	65,000.00	81.3%
Buildings and Improvements of Buildings		6200	0.00	4,960,584.15	1,872,212.47	3,652,721.83	1,307,862.32	26.4%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	128,116.91	457,949.27	1,467,879.80	1,972,746.77	(1,514,797.50)	-330.8%
Equipment Replacement		6500	39,000.00	670,990.26	437,585.63	724,532.32	(53,542.06)	-8.0%
TOTAL, CAPITAL OUTLAY			167,116.91	6,169,523.68	3,781,277.90	6,365,000.92	(195,477.24)	-3.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,669.00	10,669.00	8,417.00	10,669.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	290,077.46	314,900.00	317,446.46	317,446.46	(2,546.46)	-0.8%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,253,772.00	1,253,772.00	1,234,825.19	1,253,772.00	0.00	0.0%
Other Debt Service - Principal		7439	1,335,000.00	1,609,765.55	1,609,765.55	1,609,765.55	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,889,518.46	3,189,106.55	3,170,454.20	3,191,653.01	(2,546.46)	-0.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4.29)	0.00	(8,416.41)	0.00		
Transfers of Indirect Costs - Interfund		7350	(329,785.05)	(334,812.07)	(1,191.65)	(334,356.31)	(455.76)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(329,789.34)	(334,812.07)	(9,608.06)	(334,356.31)	(455.76)	0.1%
TOTAL, EXPENDITURES			110,614,636.72	122,109,910.38	67,885,797.58	124,146,133.32	(2,036,222.94)	-1.7%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	1,373,827.75	1,373,827.75	1,373,827.75	New
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	1,373,827.75	1,373,827.75	1,373,827.75	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			0.00	0.00	1,373,827.75	1,373,827.75	(1,373,827.75)	New

Fund 01 – General Fund
Unrestricted

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	79,977,188.48	94,564,909.66	48,918,705.85	94,581,164.66	16,255.00	0.0%
2) Federal Revenue		8100-8299	281,915.00	157,982.00	171,472.00	157,982.00	0.00	0.0%
3) Other State Revenue		8300-8599	9,921,889.88	2,554,612.40	1,301,025.89	2,662,438.39	107,825.99	4.2%
4) Other Local Revenue		8600-8799	305,587.37	472,774.50	297,337.04	501,586.15	28,811.65	6.1%
5) TOTAL, REVENUES			90,486,580.73	97,750,278.56	50,688,540.78	97,903,171.20		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	43,850,519.55	45,712,826.82	24,746,600.76	45,742,071.00	(29,244.18)	-0.1%
2) Classified Salaries		2000-2999	9,833,560.69	12,774,809.81	6,953,525.40	12,921,424.63	(146,614.82)	-1.1%
3) Employee Benefits		3000-3999	17,874,282.47	20,021,109.78	10,930,706.10	19,984,639.50	36,470.28	0.2%
4) Books and Supplies		4000-4999	1,793,761.33	3,463,926.64	1,669,632.70	3,821,244.94	(357,318.30)	-10.3%
5) Services and Other Operating Expenditures		5000-5999	7,651,316.25	8,060,225.97	4,795,295.30	8,467,409.55	(407,183.58)	-5.1%
6) Capital Outlay		6000-6999	13,121.35	1,016,550.49	563,510.87	829,388.35	187,162.14	18.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	2,599,441.00	2,599,441.00	2,578,242.19	2,599,441.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,023,829.83)	(1,020,244.14)	(17,356.46)	(1,007,499.98)	(12,744.16)	1.2%
9) TOTAL, EXPENDITURES			82,592,172.81	92,628,646.37	52,220,156.86	93,358,118.99		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			7,894,407.92	5,121,632.19	(1,531,616.08)	4,545,052.21		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(9,196,185.24)	(12,081,508.43)	0.00	(11,569,391.79)	512,116.64	-4.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(9,196,185.24)	(12,081,508.43)	0.00	(11,569,391.79)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,301,777.32)	(6,959,876.24)	(1,531,616.08)	(7,024,339.58)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,024,289.49	20,460,104.63		20,460,104.63	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)			17,024,289.49	20,460,104.63		20,460,104.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,024,289.49	20,460,104.63		20,460,104.63		
2) Ending Balance, June 30 (E + F1e)			15,722,512.17	13,500,228.39		13,435,765.05		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	10,191,780.33	7,394,732.87		7,297,150.05		
Technology	0000	9780	5,000,000.00					
BAN Payment	0000	9780	2,300,000.00					
K-3 CSR Flexibility Sunset	0000	9780	2,891,780.33					
Technology	0000	9780		5,000,000.00				
BAN Payment	0000	9780		2,300,000.00				
Offset State/District Deficit	0000	9780		94,732.87				
For Technology	0000	9780				5,000,000.00		
For BAN Payment	0000	9780				2,297,150.05		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	5,530,731.84	6,105,495.52		6,138,615.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	57,790,261.23	71,609,559.00	37,271,991.00	71,482,428.00	(127,131.00)	-0.2%
Education Protection Account State Aid - Current Year		8012	13,451,730.26	13,868,571.00	6,896,693.00	14,011,957.00	143,386.00	1.0%
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	(304,336.29)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	163,986.00	163,986.00	79,694.53	163,986.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	3,647.00	3,647.00	0.00	3,647.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	11,687,829.00	11,922,746.00	6,237,028.15	11,922,746.00	0.00	0.0%
Unsecured Roll Taxes		8042	657,256.00	657,256.00	27,322.63	657,256.00	0.00	0.0%
Prior Years' Taxes		8043	22,811.00	22,812.00	3,926.66	22,812.00	0.00	0.0%
Supplemental Taxes		8044	90,742.00	108,764.00	48,690.91	108,764.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(2,373,677.00)	(2,306,685.00)	(1,398,220.90)	(2,306,685.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	29,266.00	61,658.00	55,916.16	61,658.00	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			81,523,851.49	96,112,314.00	48,918,705.85	96,128,569.00	16,255.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,694,457.61)	(1,547,404.34)	0.00	(1,547,404.34)	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	147,794.60	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			79,977,188.48	94,564,909.66	48,918,705.85	94,581,164.66	16,255.00	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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026- 3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	281,915.00	157,982.00	171,472.00	157,982.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			281,915.00	157,982.00	171,472.00	157,982.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	52,698.00	58,968.00	15,071.36	58,968.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,686,068.00	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	400,000.00	517,762.00	517,762.00	517,762.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,841,137.18	1,894,095.40	684,405.53	2,001,921.39	107,825.99	5.7%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	4,941,986.70	83,787.00	83,787.00	83,787.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			9,921,889.88	2,554,612.40	1,301,025.89	2,662,438.39	107,825.99	4.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	15,000.00	15,000.00	28,631.52	15,000.00	0.00	0.0%
Interest		8660	175,000.00	251,485.44	178,106.30	280,296.89	28,811.45	11.5%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	115,587.37	206,289.06	85,805.82	206,289.26	0.20	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	4,793.40	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			305,587.37	472,774.50	297,337.04	501,586.15	28,811.65	6.1%
TOTAL, REVENUES			90,486,580.73	97,750,278.56	50,688,540.78	97,903,171.20	152,892.64	0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	36,165,000.84	37,534,363.50	20,063,782.90	37,524,314.34	10,049.16	0.0%
Certificated Pupil Support Salaries		1200	4,184,048.73	4,549,939.18	2,538,322.20	4,563,071.07	(13,131.89)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	3,475,392.18	3,547,350.80	2,103,812.10	3,541,796.01	5,554.79	0.2%
Other Certificated Salaries		1900	26,077.80	81,173.34	40,683.56	112,889.58	(31,716.24)	-39.1%
TOTAL, CERTIFICATED SALARIES			43,850,519.55	45,712,826.82	24,746,600.76	45,742,071.00	(29,244.18)	-0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	278,498.95	380,190.41	159,993.94	378,900.12	1,290.29	0.3%
Classified Support Salaries		2200	4,150,590.12	6,563,360.75	3,643,988.07	6,686,572.34	(123,211.59)	-1.9%
Classified Supervisors' and Administrators' Salaries		2300	1,073,585.92	1,432,370.86	737,547.00	1,432,485.86	(115.00)	0.0%
Clerical, Technical and Office Salaries		2400	3,913,878.26	3,944,312.99	2,199,193.35	3,975,814.12	(31,501.13)	-0.8%
Other Classified Salaries		2900	417,007.44	454,574.80	212,803.04	447,652.19	6,922.61	1.5%
TOTAL, CLASSIFIED SALARIES			9,833,560.69	12,774,809.81	6,953,525.40	12,921,424.63	(146,614.82)	-1.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,575,907.53	3,852,178.46	2,030,494.68	3,772,887.30	79,291.16	2.1%
PERS		3201-3202	1,009,993.17	1,327,892.95	714,660.56	1,327,993.18	(100.23)	0.0%
OASDI/Medicare/Alternative		3301-3302	1,359,719.75	1,616,555.56	831,495.20	1,623,354.50	(6,798.94)	-0.4%
Health and Welfare Benefits		3401-3402	10,001,178.00	10,439,277.77	5,703,677.14	10,471,050.69	(31,772.92)	-0.3%
Unemployment Insurance		3501-3502	79,806.23	80,907.18	21,309.82	79,171.19	1,735.99	2.1%
Workers' Compensation		3601-3602	1,027,094.69	1,269,656.55	694,439.26	1,275,541.33	(5,884.78)	-0.5%
OPEB, Allocated		3701-3702	749,300.03	1,434,641.31	934,629.44	1,434,641.31	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	71,283.07	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			17,874,282.47	20,021,109.78	10,930,706.10	19,984,639.50	36,470.28	0.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	81,351.17	35,084.07	7,737.34	19,632.34	15,451.73	44.0%
Books and Other Reference Materials		4200	39,259.89	58,783.50	10,079.30	86,879.53	(28,096.03)	-47.8%
Materials and Supplies		4300	1,377,834.32	2,699,381.92	1,340,290.63	2,955,310.64	(255,928.72)	-9.5%
Noncapitalized Equipment		4400	295,315.95	670,677.15	311,525.43	759,422.43	(88,745.28)	-13.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,793,761.33	3,463,926.64	1,669,632.70	3,821,244.94	(357,318.30)	-10.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	189,823.76	305,409.68	131,376.72	319,896.03	(14,486.35)	-4.7%
Dues and Memberships		5300	47,010.74	40,493.44	38,790.23	47,767.92	(7,274.48)	-18.0%
Insurance		5400-5450	841,500.00	841,500.00	841,292.00	841,500.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,073,085.05	3,077,675.05	1,859,426.67	3,077,675.05	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	779,295.16	882,439.26	434,358.27	912,293.01	(29,853.75)	-3.4%
Transfers of Direct Costs		5710	146,861.71	(87,587.39)	(44,328.33)	(99,014.74)	11,427.35	-13.0%
Transfers of Direct Costs - Interfund		5750	(8,348.98)	(12,653.02)	(7,864.71)	(12,333.18)	(319.84)	2.5%
Professional/Consulting Services and Operating Expenditures		5800	2,168,444.77	2,544,750.19	1,341,291.61	2,916,735.69	(371,985.50)	-14.6%
Communications		5900	413,844.04	468,198.76	200,952.84	462,889.77	5,308.99	1.1%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,651,316.25	8,060,225.97	4,795,295.30	8,467,409.55	(407,183.58)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	80,000.00	3,600.00	15,000.00	65,000.00	81.3%
Buildings and Improvements of Buildings		6200	0.00	217,979.16	81,344.17	91,573.96	126,405.20	58.0%
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	13,121.35	59,513.20	52,913.20	68,013.20	(8,500.00)	-14.3%
Equipment Replacement		6500	0.00	659,058.13	425,653.50	654,801.19	4,256.94	0.6%
TOTAL, CAPITAL OUTLAY			13,121.35	1,016,550.49	563,510.87	829,388.35	187,162.14	18.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	10,669.00	10,669.00	8,417.00	10,669.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,253,772.00	1,253,772.00	1,234,825.19	1,253,772.00	0.00	0.0%
Other Debt Service - Principal		7439	1,335,000.00	1,335,000.00	1,335,000.00	1,335,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			2,599,441.00	2,599,441.00	2,578,242.19	2,599,441.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(694,044.78)	(685,432.07)	(16,164.81)	(673,143.67)	(12,288.40)	1.8%
Transfers of Indirect Costs - Interfund		7350	(329,785.05)	(334,812.07)	(1,191.65)	(334,356.31)	(455.76)	0.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,023,829.83)	(1,020,244.14)	(17,356.46)	(1,007,499.98)	(12,744.16)	1.2%
TOTAL, EXPENDITURES			82,592,172.81	92,628,646.37	52,220,156.86	93,358,118.99	(729,472.62)	-0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(9,196,185.24)	(12,081,508.43)	0.00	(11,569,391.79)	512,116.64	-4.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,196,185.24)	(12,081,508.43)	0.00	(11,569,391.79)	512,116.64	-4.2%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			(9,196,185.24)	(12,081,508.43)	0.00	(11,569,391.79)	512,116.64	-4.2%

**Fund 01 – General Fund
Restricted**

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	1,694,457.61	1,547,404.34	0.00	1,547,404.34	0.00	0.0%
2) Federal Revenue		8100-8299	6,708,357.18	7,439,345.78	2,053,730.11	7,403,091.78	(36,254.00)	-0.5%
3) Other State Revenue		8300-8599	4,728,950.56	3,895,252.89	4,142,185.61	5,217,244.06	1,321,991.17	33.9%
4) Other Local Revenue		8600-8799	5,694,513.32	5,931,040.67	2,714,924.87	6,188,787.93	257,747.26	4.3%
5) TOTAL, REVENUES			18,826,278.67	18,813,043.68	8,910,840.59	20,356,528.11		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	8,683,408.06	8,706,318.48	4,679,879.00	8,729,660.47	(23,341.99)	-0.3%
2) Classified Salaries		2000-2999	6,364,231.80	4,516,491.73	2,441,471.02	4,545,726.15	(29,234.42)	-0.6%
3) Employee Benefits		3000-3999	5,535,001.00	4,215,241.70	2,222,401.75	4,229,136.10	(13,894.40)	-0.3%
4) Books and Supplies		4000-4999	3,689,237.32	2,840,746.67	1,166,858.87	2,663,089.65	177,657.02	6.3%
5) Services and Other Operating Expenditures		5000-5999	2,612,472.22	2,774,394.62	1,337,302.64	3,819,433.71	(1,045,039.09)	-37.7%
6) Capital Outlay		6000-6999	153,995.56	5,152,973.19	3,217,767.03	5,535,612.57	(382,639.38)	-7.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	290,077.46	589,665.55	592,212.01	592,212.01	(2,546.46)	-0.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	694,040.49	685,432.07	7,748.40	673,143.67	12,288.40	1.8%
9) TOTAL, EXPENDITURES			28,022,463.91	29,481,264.01	15,665,640.72	30,788,014.33		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(9,196,185.24)	(10,668,220.33)	(6,754,800.13)	(10,431,486.22)		
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	1,373,827.75	1,373,827.75	1,373,827.75	New
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,196,185.24	12,081,508.43	0.00	11,569,391.79	(512,116.64)	-4.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,196,185.24	12,081,508.43	1,373,827.75	12,943,219.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	1,413,288.10	(5,380,972.38)	2,511,733.32		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	134,545.99	1,483,806.66		1,483,806.66	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)			134,545.99	1,483,806.66		1,483,806.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			134,545.99	1,483,806.66		1,483,806.66		
2) Ending Balance, June 30 (E + F1e)			134,545.99	2,897,094.76		3,995,539.98		
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) Restricted		9740	134,545.99	2,897,094.76		3,995,539.98		
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		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	345,321.02	325,928.57	0.00	325,928.57	0.00	0.0%
Community Day Schools Transfer	2430	8091	82,959.53	14,242.35	0.00	14,242.35	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,266,177.06	1,207,233.42	0.00	1,207,233.42	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			1,694,457.61	1,547,404.34	0.00	1,547,404.34	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	2,137,089.00	2,137,089.00	(1.00)	2,137,089.00	0.00	0.0%
Special Education Discretionary Grants		8182	131,193.00	131,193.00	0.00	131,193.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	99,973.00	99,346.00	1,996.54	99,346.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-income and Neglected	3010	8290	3,457,082.30	4,007,684.69	1,619,442.69	4,007,684.69	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	46,895.80	48,731.91	23,049.91	48,731.91	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	339,363.75	422,389.89	182,725.89	424,627.89	2,238.00	0.5%
NCLB: Title III, Immigration Education Program	4201	8290	28,595.00	31,393.83	12,167.83	21,835.83	(9,558.00)	-30.4%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	211,655.00	278,312.89	135,048.89	249,378.89	(28,934.00)	-10.4%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	19,333.24	19,333.24	19,333.24	0.00	0.0%
Other No Child Left Behind		8290	0.00	19,333.24	19,333.24	19,333.24	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	111,619.00	118,980.00	(76,797.00)	118,980.00	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	144,891.33	144,891.33	136,763.12	144,891.33	0.00	0.0%
TOTAL, FEDERAL REVENUE			6,708,357.18	7,439,345.78	2,053,730.11	7,403,091.78	(36,254.00)	-0.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	70,946.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,819,528.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	2,062,980.15	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	445,436.41	515,021.72	85,096.20	533,624.16	18,602.44	3.6%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	294,100.00	294,100.00	253,280.00	294,100.00	0.00	0.0%
All Other State Revenue	All Other	8590	35,960.00	3,086,131.17	3,803,809.41	4,389,519.90	1,303,388.73	42.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			4,728,950.56	3,895,252.89	4,142,185.61	5,217,244.06	1,321,991.17	33.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	880,885.00	1,084,594.83	206,051.01	1,063,062.88	(21,531.95)	-2.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	563,222.32	620,226.84	407,675.84	739,634.06	119,407.22	19.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	4,250,406.00	4,226,219.00	2,101,198.02	4,386,090.99	159,871.99	3.8%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,694,513.32	5,931,040.67	2,714,924.87	6,188,787.93	257,747.26	4.3%
TOTAL, REVENUES			18,826,278.67	18,813,043.68	8,910,840.59	20,356,528.11	1,543,484.43	8.2%

2013-14 Second Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, 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	5,733,001.21	5,816,073.09	3,095,303.99	5,830,393.54	(14,320.45)	-0.2%
Certificated Pupil Support Salaries		1200	956,734.59	1,027,654.22	565,710.89	1,030,713.01	(3,058.79)	-0.3%
Certificated Supervisors' and Administrators' Salaries		1300	890,548.47	1,090,253.41	595,799.41	1,096,207.27	(5,953.86)	-0.5%
Other Certificated Salaries		1900	1,103,123.79	772,337.76	423,064.71	772,346.65	(8.89)	0.0%
TOTAL, CERTIFICATED SALARIES			8,683,408.06	8,706,318.48	4,679,879.00	8,729,660.47	(23,341.99)	-0.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,150,312.60	2,341,799.87	1,185,429.62	2,290,892.99	50,906.88	2.2%
Classified Support Salaries		2200	3,169,369.07	1,286,594.42	801,404.91	1,397,394.64	(110,800.22)	-8.6%
Classified Supervisors' and Administrators' Salaries		2300	563,110.00	485,201.99	242,175.59	453,270.82	31,931.17	6.6%
Clerical, Technical and Office Salaries		2400	325,446.65	240,343.20	136,208.89	239,239.47	1,103.73	0.5%
Other Classified Salaries		2900	155,993.48	162,552.25	76,252.01	164,928.23	(2,375.98)	-1.5%
TOTAL, CLASSIFIED SALARIES			6,364,231.80	4,516,491.73	2,441,471.02	4,545,726.15	(29,234.42)	-0.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	723,027.97	731,556.81	376,866.49	742,853.31	(11,296.50)	-1.5%
PERS		3201-3202	597,423.36	382,730.36	196,626.39	381,093.06	1,637.30	0.4%
OASDI/Medicare/Alternative		3301-3302	611,221.46	467,475.15	233,433.51	475,419.55	(7,944.40)	-1.7%
Health and Welfare Benefits		3401-3402	3,144,632.08	2,247,427.52	1,178,905.14	2,242,918.86	4,508.66	0.2%
Unemployment Insurance		3501-3502	22,614.31	16,548.70	3,562.28	16,395.08	153.62	0.9%
Workers' Compensation		3601-3602	292,793.43	292,491.28	155,997.76	293,444.36	(953.08)	-0.3%
OPEB, Allocated		3701-3702	75,622.00	77,011.88	77,010.18	77,011.88	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	67,666.39	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			5,535,001.00	4,215,241.70	2,222,401.75	4,229,136.10	(13,894.40)	-0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	460,093.77	241,375.45	204,460.81	231,375.45	10,000.00	4.1%
Books and Other Reference Materials		4200	164,290.49	190,235.18	43,120.58	209,132.68	(18,897.50)	-9.9%
Materials and Supplies		4300	2,514,683.19	2,197,258.54	856,517.50	1,858,951.06	338,307.48	15.4%
Noncapitalized Equipment		4400	550,169.87	211,877.50	62,759.98	363,630.46	(151,752.96)	-71.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,689,237.32	2,840,746.67	1,166,858.87	2,663,089.65	177,657.02	6.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	137,944.80	80,164.80	20,263.20	444,910.05	(364,745.25)	-455.0%
Travel and Conferences		5200	96,087.33	126,486.94	44,434.80	137,158.86	(10,671.92)	-8.4%
Dues and Memberships		5300	8,509.86	10,762.86	8,679.50	9,824.58	938.28	8.7%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	5,435.07	845.07	245.36	840.00	5.07	0.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,281,832.99	483,012.57	212,177.48	380,353.62	102,658.95	21.3%
Transfers of Direct Costs		5710	(146,861.71)	87,587.39	44,328.33	99,014.74	(11,427.35)	-13.0%
Transfers of Direct Costs - Interfund		5750	3,548.25	14,188.74	5,583.79	5,274.23	8,914.51	62.8%
Professional/Consulting Services and Operating Expenditures		5800	1,195,000.31	1,942,116.68	991,234.44	2,714,445.13	(772,328.45)	-39.8%
Communications		5900	30,975.32	29,229.57	10,355.74	27,612.50	1,617.07	5.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,612,472.22	2,774,394.62	1,337,302.64	3,819,433.71	(1,045,039.09)	-37.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	4,742,604.99	1,790,868.30	3,561,147.87	1,181,457.12	24.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	114,995.56	398,436.07	1,414,966.60	1,904,733.57	(1,506,297.50)	-378.1%
Equipment Replacement		6500	39,000.00	11,932.13	11,932.13	69,731.13	(57,799.00)	-484.4%
TOTAL, CAPITAL OUTLAY			153,995.56	5,152,973.19	3,217,767.03	5,535,612.57	(382,639.38)	-7.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	290,077.46	314,900.00	317,446.46	317,446.46	(2,546.46)	-0.8%
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	274,765.55	274,765.55	274,765.55	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			290,077.46	589,665.55	592,212.01	592,212.01	(2,546.46)	-0.4%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	694,040.49	685,432.07	7,748.40	673,143.67	12,288.40	1.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			694,040.49	685,432.07	7,748.40	673,143.67	12,288.40	1.8%
TOTAL, EXPENDITURES			28,022,463.91	29,481,264.01	15,665,640.72	30,788,014.33	(1,306,750.32)	-4.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	1,373,827.75	1,373,827.75	1,373,827.75	New
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	1,373,827.75	1,373,827.75	1,373,827.75	New
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	9,196,185.24	12,081,508.43	0.00	11,569,391.79	(512,116.64)	-4.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,196,185.24	12,081,508.43	0.00	11,569,391.79	(512,116.64)	-4.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			9,196,185.24	12,081,508.43	1,373,827.75	12,943,219.54	(861,711.11)	7.1%

Resource	Description	2013-14 Projected Year Totals
5640	Medi-Cal Billing Option	111,091.68
6230	California Clean Energy Jobs Act	503,838.00
6300	Lottery: Instructional Materials	156,326.29
6512	Special Ed: Mental Health Services	567,938.73
7405	Common Core State Standards Implementat	2,579,092.00
9010	Other Restricted Local	77,253.28
Total, Restricted Balance		3,995,539.98

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

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	96,128,569.00	15.77%	111,292,776.00	12.86%	125,606,270.00
2. Federal Revenues	8100-8299	7,561,073.78	-9.08%	6,874,252.00	0.00%	6,874,252.00
3. Other State Revenues	8300-8599	7,879,682.45	-58.29%	3,286,239.00	-7.02%	3,055,572.00
4. Other Local Revenues	8600-8799	6,690,374.08	-6.55%	6,252,092.00	-79.97%	1,252,092.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	1,373,827.75	-100.00%	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)		119,633,527.06	6.75%	127,705,359.00	7.11%	136,788,186.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				54,471,731.47		57,549,998.79
b. Step & Column Adjustment				1,089,434.63		1,150,999.99
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				1,988,832.69		338,561.14
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	54,471,731.47	5.65%	57,549,998.79	2.59%	59,039,559.92
2. Classified Salaries						
a. Base Salaries				17,467,150.78		17,816,493.80
b. Step & Column Adjustment				349,343.02		356,329.88
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,467,150.78	2.00%	17,816,493.80	2.00%	18,172,823.68
3. Employee Benefits	3000-3999	24,213,775.60	4.80%	25,376,477.00	2.46%	25,999,495.00
4. Books and Supplies	4000-4999	6,484,334.59	1.33%	6,570,459.00	2.07%	6,706,493.00
5. Services and Other Operating Expenditures	5000-5999	12,286,843.26	7.19%	13,170,140.00	2.00%	13,433,543.00
6. Capital Outlay	6000-6999	6,365,000.92	-4.16%	6,100,000.00	-76.92%	1,407,619.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	3,191,653.01	1.90%	3,252,429.00	72.35%	5,605,458.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(334,356.31)	-2.50%	(326,000.00)	-1.84%	(320,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		124,146,133.32	4.32%	129,509,997.59	0.41%	130,044,991.60
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(4,512,606.26)		(1,804,638.59)		6,743,194.40
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		21,943,911.29		17,431,305.03		15,626,666.44
2. Ending Fund Balance (Sum lines C and D1)		17,431,305.03		15,626,666.44		22,369,860.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	3,995,539.98		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	7,297,150.05		9,151,166.56		15,867,611.26
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,138,615.00		6,475,499.88		6,502,249.58
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		17,431,305.03		15,626,666.44		22,369,860.84

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	6,138,615.00		6,475,499.88		6,502,249.58
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	65,150.34		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)		6,203,765.34		6,475,499.88		6,502,249.58
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		5.00%		5.00%		5.00%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		14,656.28		15,061.31		15,285.73
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		124,146,133.32		129,509,997.59		130,044,991.60
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)		124,146,133.32		129,509,997.59		130,044,991.60
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		3,724,384.00		3,885,299.93		3,901,349.75
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		3,724,384.00		3,885,299.93		3,901,349.75
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	94,581,164.66	16.38%	110,075,160.00	12.98%	124,362,841.00
2. Federal Revenues	8100-8299	157,982.00	0.01%	158,000.00	0.00%	158,000.00
3. Other State Revenues	8300-8599	2,662,438.39	-6.55%	2,487,939.00	2.12%	2,540,683.00
4. Other Local Revenues	8600-8799	501,586.15	0.00%	501,586.00	0.00%	501,586.00
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	(11,569,391.79)	7.73%	(12,463,572.37)	39.30%	(17,362,046.25)
6. Total (Sum lines A1 thru A5c)		86,333,779.41	16.71%	100,759,112.63	9.37%	110,201,063.75
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				45,742,071.00		48,645,745.11
b. Step & Column Adjustment				914,841.42		972,914.91
c. Cost-of-Living Adjustment						
d. Other Adjustments				1,988,832.69		338,561.14
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	45,742,071.00	6.35%	48,645,745.11	2.70%	49,957,221.16
2. Classified Salaries						
a. Base Salaries				12,921,424.63		13,179,853.13
b. Step & Column Adjustment				258,428.50		263,597.06
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,921,424.63	2.00%	13,179,853.13	2.00%	13,443,450.19
3. Employee Benefits	3000-3999	19,984,639.50	5.39%	21,062,758.00	2.55%	21,599,502.00
4. Books and Supplies	4000-4999	3,821,244.94	0.86%	3,854,108.00	2.12%	3,935,815.00
5. Services and Other Operating Expenditures	5000-5999	8,467,409.55	9.53%	9,274,318.00	2.00%	9,459,804.00
6. Capital Outlay	6000-6999	829,388.35	8.51%	900,000.00	17.51%	1,057,619.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,599,441.00	2.00%	2,651,429.00	88.75%	5,004,458.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,007,499.98)	-0.74%	(1,000,000.00)	0.00%	(1,000,000.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		93,358,118.99	5.58%	98,568,211.24	4.96%	103,457,869.35
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(7,024,339.58)		2,190,901.39		6,743,194.40
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		20,460,104.63		13,435,765.05		15,626,666.44
2. Ending Fund Balance (Sum lines C and D1)		13,435,765.05		15,626,666.44		22,369,860.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	7,297,150.05		9,151,166.56		15,867,611.26
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	6,138,615.00		6,475,499.88		6,502,249.58
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		13,435,765.05		15,626,666.44		22,369,860.84

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	6,138,615.00		6,475,499.88		6,502,249.58
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	65,150.34				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		6,203,765.34		6,475,499.88		6,502,249.58
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.						
Increase Certificated Salaries for projected increase in Enrollment/ADA per our demographic study. Increase ratio of 35 to 1						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	1,547,404.34	-21.31%	1,217,616.00	2.12%	1,243,429.00
2. Federal Revenues	8100-8299	7,403,091.78	-9.28%	6,716,252.00	0.00%	6,716,252.00
3. Other State Revenues	8300-8599	5,217,244.06	-84.70%	798,300.00	-35.50%	514,889.00
4. Other Local Revenues	8600-8799	6,188,787.93	-7.08%	5,750,506.00	-86.95%	750,506.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	1,373,827.75	-100.00%	0.00	0.00%	
c. Contributions	8980-8999	11,569,391.79	7.73%	12,463,572.37	39.30%	17,362,046.25
6. Total (Sum lines A1 thru A5c)		33,299,747.65	-19.08%	26,946,246.37	-1.33%	26,587,122.25
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				8,729,660.47		8,904,253.68
b. Step & Column Adjustment				174,593.21		178,085.08
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	8,729,660.47	2.00%	8,904,253.68	2.00%	9,082,338.76
2. Classified Salaries						
a. Base Salaries				4,545,726.15		4,636,640.67
b. Step & Column Adjustment				90,914.52		92,732.82
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,545,726.15	2.00%	4,636,640.67	2.00%	4,729,373.49
3. Employee Benefits	3000-3999	4,229,136.10	2.00%	4,313,719.00	2.00%	4,399,993.00
4. Books and Supplies	4000-4999	2,663,089.65	2.00%	2,716,351.00	2.00%	2,770,678.00
5. Services and Other Operating Expenditures	5000-5999	3,819,433.71	2.00%	3,895,822.00	2.00%	3,973,739.00
6. Capital Outlay	6000-6999	5,535,612.57	-6.06%	5,200,000.00	-93.27%	350,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	592,212.01	1.48%	601,000.00	0.00%	601,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	673,143.67	0.13%	674,000.00	0.89%	680,000.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		30,788,014.33	0.50%	30,941,786.35	-14.07%	26,587,122.25
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,511,733.32		(3,995,539.98)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		1,483,806.66		3,995,539.98		0.00
2. Ending Fund Balance (Sum lines C and D1)		3,995,539.98		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,995,539.98				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		3,995,539.98		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
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.						

	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH										
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	8010-8019		14,456,735.52	16,249,187.87	11,806,957.67	14,833,781.56	13,029,481.55	12,669,279.16	21,232,173.32	17,303,158.18
	8020-8079		15,490,390.00	8,225,884.00	9,547,399.00	(11,144,631.29)	6,099,053.00	9,547,400.00	6,099,053.00	6,382,133.00
	8080-8099		0.00	30,741.93	33,209.21	7,160.68	4,901.72	6,240,954.81	(1,262,610.21)	30,477.66
	8100-8299		71,873.03	130,125.89	659,793.93	(1,779,479.73)	1,615,927.48	1,397,835.13	129,126.38	83,369.07
	8300-8599		2,544,709.64	133,427.00	1,526,200.00	(2,696,319.07)	2,219,149.00	811,089.73	904,955.20	81,826.00
	8600-8799		1,234,004.66	548,722.07	429,790.21	(713,244.06)	347,107.30	340,817.08	825,064.65	29,506.29
	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	8930-8979		0.00	0.00	0.00	0.00	0.00	1,373,827.75	0.00	0.00
			19,340,977.33	9,068,700.89	12,196,392.35	(16,326,513.47)	10,286,138.50	19,711,924.50	6,695,589.02	6,607,312.02
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	1000-1999		591,421.88	4,715,016.23	4,665,117.94	4,700,154.92	4,895,102.02	5,216,896.99	4,642,769.78	4,723,883.18
	2000-2999		660,572.87	1,395,402.98	1,370,887.86	1,440,416.11	1,539,335.45	1,578,101.81	1,410,279.24	1,450,527.51
	3000-3999		514,012.16	2,288,902.60	2,037,078.22	2,054,298.31	2,082,010.96	2,129,532.82	2,047,272.78	2,066,270.87
	4000-4999		56,468.32	444,294.77	751,103.99	585,381.49	431,927.16	377,038.19	190,277.65	472,584.78
	5000-5999		268,222.35	1,713,013.24	1,043,847.66	1,146,802.74	673,678.73	729,160.86	557,872.36	808,626.64
	6000-6599		15,369.80	244,144.06	213,657.44	333,619.72	574,778.14	1,536,771.12	863,937.62	98,810.83
	7000-7499		1,314,362.51	0.00	(3,135.91)	0.00	274,765.55	311,014.31	1,263,839.68	
	7600-7629		0.00	0.00	0.00	0.00				
	7630-7699		0.00	0.00	0.00	0.00				
			3,420,429.99	10,800,773.88	10,078,557.20	10,260,673.29	10,471,598.01	11,877,516.10	10,976,249.11	9,620,703.81
D. BALANCE SHEET TRANSACTIONS										
Assets Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets SUBTOTAL ASSETS Liabilities Accounts Payable Due To Other Funds Current Loans Deferred Revenues SUBTOTAL LIABILITIES Nonoperating Suspense Clearing TOTAL BALANCE SHEET TRANSACTIONS	9111-9199	51,651.50		0.00	6,892,779.17	(3,574.60)			(7.50)	(6,000,000.00)
	9200-9299	25,179,550.69	116,518.52	114,320.34	15,487.28	24,933,224.55				
	9310	862,371.20	(73.50)	33,183.92	(16,084.57)	366,139.30	(2,301.26)	382,053.60	(5,857.17)	(336.56)
	9320		0.00	0.00	0.00	0.00				
	9330		0.00	0.00	0.00	0.00				
	9340		0.00	0.00	0.00	0.00				
		26,093,573.39	(11,728,907.71)	147,504.26	6,892,181.88	25,295,789.25	(2,301.26)	369,478.55	(5,864.67)	(6,000,336.56)
	9500-9599	8,372,361.81	7,184,343.70	(359,926.72)	95,752.24	(386,273.68)	120,493.07	(469,775.47)	(344,862.75)	(585,212.19)
	9610	202,875.12	0.00	74,515.33	(2,096.25)	67,396.74		110,789.15	(13,359.88)	(12,422.59)
	9640	9,925,000.00	(4,900,000.00)	0.00	9,925,000.00	0.00				(6,000,000.00)
E. NET INCREASE/DECREASE (B - C + D) F. ENDING CASH (A + E) G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	9650	106,160.69	106,160.69	0.00	0.00	0.00				
		18,606,397.62	2,390,504.39	(285,411.39)	10,018,655.99	(318,876.94)	120,493.07	(358,986.32)	(358,222.63)	(6,587,634.78)
	9910		(8,682.89)	(3,143,072.86)	4,035,462.85	(831,779.44)	(51,948.55)	20.89	(713.01)	(8.10)
		7,487,175.77	(14,128,094.99)	(2,710,157.21)	908,988.74	24,782,886.75	(174,742.88)	728,485.76	351,644.95	597,290.12

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH	October	14,887,056.51	13,610,134.46	11,213,732.66	2,662,330.87				
B. RECEIPTS									
LCFF/Revenue Limit Sources	8010-8019	9,975,477.75	3,688,251.00	45,000.00	3,593,344.75	17,945,830.79		85,494,385.00	85,494,385.00
Principal Apportionment	8020-8079	0.00	4,714,747.00	352,135.20	482,466.00			10,634,184.00	10,634,184.00
Property Taxes	8080-8099	0.00	0.00	0.00	0.00			0.00	0.00
Miscellaneous Funds									
Federal Revenue	8100-8299	250,000.00	100,000.00	1,453,862.79	1,000,000.00	2,448,639.81		7,561,073.78	7,561,073.78
Other State Revenue	8300-8599	0.00	600,000.00	0.00	0.00	1,754,644.95		7,879,682.45	7,879,682.45
Other Local Revenue	8600-8799	389,581.00	389,581.00	389,581.00	372,206.25	2,107,656.63		6,690,374.08	6,690,374.08
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			1,373,827.75	1,373,827.75
TOTAL RECEIPTS		10,615,058.75	9,492,579.00	2,240,578.99	5,448,017.00	24,256,772.18	0.00	119,633,527.06	119,633,527.06
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,080,342.14	5,080,342.14	5,080,342.14	5,080,342.11			54,471,731.47	54,471,731.47
Classified Salaries	2000-2999	1,655,406.72	1,655,406.72	1,655,406.72	1,655,406.69			17,467,150.78	17,467,150.78
Employee Benefits	3000-3999	2,248,599.22	2,248,599.22	2,248,599.20	2,248,599.24			24,213,775.60	24,213,775.60
Books and Supplies	4000-4999	950,000.00	950,000.00	850,000.00	425,258.24			6,484,334.59	6,484,334.59
Services	5000-5999	1,336,404.67	1,336,404.67	1,336,404.67	1,336,404.67			12,286,843.26	12,286,843.26
Capital Outlay	6000-6999	621,228.05	621,228.05	621,228.05	621,228.04			6,365,000.92	6,365,000.92
Other Outgo	7000-7499		(3,000.00)		(300,548.44)			2,857,296.70	2,857,296.70
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		11,891,980.80	11,888,980.80	11,791,980.78	11,066,889.55	0.00	0.00	124,146,133.32	124,146,133.32
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							31,269.29	
Accounts Receivable	9200-9299			1,000,000.00	10,000,000.00			25,179,550.69	
Due From Other Funds	9310							756,723.76	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	1,000,000.00	10,000,000.00	0.00	0.00	25,967,543.74	
Liabilities									
Accounts Payable	9500-9599							5,254,538.20	
Due To Other Funds	9610							224,822.50	
Current Loans	9640				4,900,000.00			3,925,000.00	
Deferred Revenues	9650							106,160.69	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	4,900,000.00	0.00	0.00	9,510,521.39	
Nonoperating									
Suspense Clearing	9910				721.11			0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	1,000,000.00	5,100,721.11	0.00	0.00	16,457,022.35	
E. NET INCREASE/DECREASE (B - C + D)		(1,276,922.05)	(2,396,401.80)	(9,551,401.79)	(517,951.44)	24,256,772.18	0.00	11,944,416.09	(4,512,606.26)
F. ENDING CASH (A + E)		13,610,134.46	11,213,732.66	2,662,330.87	2,144,379.43				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								26,401,151.61	

	Object	Beginning Balance (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH										
B. RECEIPTS			2,144,379.43	7,087,451.77	1,303,187.56	3,430,079.54	1,490,989.61	780,723.84	7,677,966.80	3,958,160.43
LCFF/Revenue Limit Sources										
Principal Apportionment			4,317,498.05	4,317,498.05	11,348,654.24	7,771,496.49	7,771,496.49	11,348,654.24	7,771,496.49	7,771,496.49
Property Taxes				15,000.00	30,000.00	15,000.00	0.00	5,000,000.00	200,000.00	
Miscellaneous Funds										
Federal Revenue			70,000.00	130,000.00	300,000.00	(1,500,000.00)	500,000.00	500,000.00	100,000.00	180,000.00
Other State Revenue			500,000.00	135,000.00	30,000.00	350,000.00	500,000.00	500,000.00	300,000.00	100,000.00
Other Local Revenue			1,200,000.00	500,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00	300,000.00
Interfund Transfers In										
All Other Financing Sources			6,087,498.05	5,097,498.05	12,008,654.24	6,936,496.49	9,071,496.49	17,648,654.24	8,671,496.49	8,351,496.49
TOTAL RECEIPTS										
C. DISBURSEMENTS										
Certified Salaries			700,000.00	5,168,181.00	5,168,181.00	5,168,181.00	5,168,181.00	5,168,181.00	5,168,181.00	5,168,181.00
Classified Salaries			665,000.00	1,559,226.76	1,559,226.76	1,559,226.76	1,559,226.76	1,559,226.76	1,559,226.76	1,559,226.76
Employee Benefits			578,577.50	2,254,354.50	2,254,354.50	2,254,354.50	2,254,354.50	2,254,354.50	2,254,354.50	2,254,354.50
Books and Supplies			80,000.00	400,000.00	800,000.00	800,000.00	800,000.00	800,000.00	844,205.17	646,253.83
Services			1,500,000.00	1,500,000.00	800,000.00	800,000.00	400,000.00	1,000,000.00	1,100,000.00	1,100,000.00
Capital Outlay			2,500,000.00		900,000.00	900,000.00	200,000.00	350,000.00	150,000.00	36,881.50
Other Outgo			1,316,679.00			274,765.55		19,649.02	1,315,335.43	
Interfund Transfers Out										
All Other Financing Uses										
TOTAL DISBURSEMENTS			7,340,256.50	10,881,762.26	11,281,762.26	11,456,527.81	10,381,762.26	11,151,411.28	12,391,302.86	10,764,897.59
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury										
Accounts Receivable			1,500,000.00	1,500,000.00	1,500,000.00	1,810,941.39				
Due From Other Funds						400,000.00		400,000.00		
Stores										
Prepaid Expenditures										
Other Current Assets										
SUBTOTAL ASSETS			1,500,000.00	1,500,000.00	1,500,000.00	2,210,941.39	0.00	400,000.00	0.00	0.00
Liabilities										
Accounts Payable			6,000,000.00	(500,000.00)	100,000.00	(370,000.00)	(600,000.00)			
Due To Other Funds			0.00							
Current Loans			8,000,000.00	2,000,000.00						
Deferred Revenues			108,000.00	(17,945,830.79)						
SUBTOTAL LIABILITIES			16,108,000.00	(4,695,830.79)	100,000.00	(370,000.00)	(600,000.00)	0.00	0.00	0.00
Nonoperating										
Suspense Clearing										
TOTAL BALANCE SHEET TRANSACTIONS			9,067,054.03	0.00	1,400,000.00	2,580,941.39	600,000.00	400,000.00	0.00	0.00
E. NET INCREASE/DECREASE										
(B - C + D)			4,943,072.34	(5,784,264.21)	2,126,891.98	(1,939,089.93)	(710,265.77)	6,897,242.96	(3,719,806.37)	(2,413,401.10)
F. ENDING CASH (A + E)			7,087,451.77	1,303,187.56	3,430,079.54	1,490,989.61	780,723.84	7,677,966.80	3,958,160.43	1,544,759.33
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

Central Unified
Fresno County

Second 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									
	October	1,544,759.33	2,011,651.31	1,296,534.37	4,230,062.04				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
	8010-8019								
	8020-8079	11,348,654.24	4,818,327.82	155,429.93	3,577,157.75	18,340,731.72		100,658,592.00	100,658,592.00
	8080-8099		5,000,000.00	200,000.00	174,184.00			10,634,184.00	10,634,184.00
Federal Revenue									
	8100-8299	250,000.00	100,000.00	800,000.00	1,000,000.00	2,944,252.00		5,374,252.00	6,874,252.00
Other State Revenue									
	8300-8599	100,000.00	25,000.00			746,239.00		3,286,239.00	3,286,239.00
Other Local Revenue									
	8600-8799	300,000.00	423,317.50	400,000.00	828,774.50	800,000.00		6,252,092.00	6,252,092.00
Interfund Transfers In									
	8910-8929							0.00	
All Other Financing Sources									
	8930-8979	11,998,654.24	10,366,845.32	1,555,429.93	5,580,116.25	22,831,222.72	0.00	126,205,359.00	127,705,359.00
C. DISBURSEMENTS									
Certificated Salaries									
	1000-1999	5,168,181.00	5,168,181.00	5,168,181.00	5,168,189.00			57,549,999.00	57,549,999.00
Classified Salaries									
	2000-2999	1,559,226.76	1,559,226.76	1,559,226.76	1,559,226.40			17,816,494.00	17,816,494.00
Employee Benefits									
	3000-3999	2,254,354.50	2,254,354.50	2,254,354.50	2,254,354.50			25,376,477.00	25,376,477.00
Books and Supplies									
	4000-4999	500,000.00	500,000.00	300,000.00	300,000.00			6,570,459.00	6,570,459.00
Services									
	5000-5999	1,550,000.00	1,500,000.00	1,240,140.00	980,000.00			13,170,140.00	13,170,140.00
Capital Outlay									
	6000-6599	500,000.00	500,000.00	100,000.00				6,136,881.50	6,100,000.00
Other Outgo									
	7000-7499							2,926,429.00	2,926,429.00
Interfund Transfers Out									
	7600-7629							0.00	0.00
All Other Financing Uses									
	7630-7699	11,531,762.26	11,481,762.26	10,621,902.26	10,261,769.90	0.00	0.00	129,546,879.50	129,509,998.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
	9111-9199							0.00	
	9200-9299							6,310,941.39	
	9310		400,000.00					1,200,000.00	
	9320							0.00	
	9330							0.00	
	9340							0.00	
SUBTOTAL ASSETS									
		0.00	400,000.00	0.00	0.00	0.00	0.00	7,510,941.39	
Liabilities									
	9500-9599							3,880,000.00	
	9610							0.00	
	9640							(6,500,000.00)	
	9650							(17,945,830.79)	
SUBTOTAL LIABILITIES									
		0.00	0.00	(12,000,000.00)	(4,500,000.00)	0.00	0.00	(20,565,830.79)	
Nonoperating									
	9910							0.00	
Suspense Clearing									
TOTAL BALANCE SHEET									
		0.00	400,000.00	12,000,000.00	4,500,000.00	0.00	0.00	28,076,772.18	
E. NET INCREASE/DECREASE									
		466,891.98	(715,116.94)	2,933,527.67	(181,653.65)	22,831,222.72	0.00	24,735,251.68	(1,804,639.00)
F. ENDING CASH (A + E)									
		2,011,651.31	1,296,534.37	4,230,062.04	4,048,408.39				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								26,879,631.11	

Fund 11 – Adult Education Fund

2013-14 Second Interim
Adult Education 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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	232,308.00	367,243.00	(13,058.78)	367,243.00	0.00	0.0%
3) Other State Revenue		8300-8599	94,585.00	0.00	0.00	81,826.00	81,826.00	New
4) Other Local Revenue		8600-8799	174,095.87	130,235.00	60,861.03	137,156.44	6,921.44	5.3%
5) TOTAL, REVENUES			500,988.87	497,478.00	47,802.25	586,225.44		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	202,249.10	236,067.00	120,712.76	236,067.00	0.00	0.0%
2) Classified Salaries		2000-2999	99,765.85	99,763.00	52,402.93	99,966.00	(203.00)	-0.2%
3) Employee Benefits		3000-3999	85,299.25	75,819.20	37,825.63	75,932.24	(113.04)	-0.1%
4) Books and Supplies		4000-4999	118,153.62	231,905.13	57,328.99	281,407.28	(49,502.15)	-21.3%
5) Services and Other Operating Expenditures		5000-5999	13,260.00	154,679.00	33,355.08	186,785.03	(32,106.03)	-20.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,257.90	4,645.66	1,191.65	4,645.66	0.00	0.0%
9) TOTAL, EXPENDITURES			520,985.72	802,878.99	302,817.04	884,803.21		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,996.85)	(305,400.99)	(255,014.79)	(298,577.77)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(19,996.85)	(305,400.99)	(255,014.79)	(298,577.77)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,795.98	312,710.29		312,710.29	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)			20,795.98	312,710.29		312,710.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20,795.98	312,710.29		312,710.29		
2) Ending Balance, June 30 (E + F1e)			799.13	7,309.30		14,132.52		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	7,309.30		14,132.52		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	799.13	0.00		0.00		
For Adult Education Program	0000	9780	799.13					
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 Second Interim
Adult Education 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		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	47,416.00	97,559.00	(20,422.79)	97,559.00	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	184,892.00	269,684.00	7,364.01	269,684.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			232,308.00	367,243.00	(13,058.78)	367,243.00	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	94,585.00	0.00	0.00	81,826.00	81,826.00	New
TOTAL, OTHER STATE REVENUE			94,585.00	0.00	0.00	81,826.00	81,826.00	New
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	300.87	300.00	394.65	394.65	94.65	31.6%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	173,795.00	129,935.00	60,466.38	136,761.79	6,826.79	5.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			174,095.87	130,235.00	60,861.03	137,156.44	6,921.44	5.3%
TOTAL, REVENUES			500,988.87	497,478.00	47,802.25	586,225.44		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	188,213.10	211,530.00	109,511.42	211,530.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,730.00	3,730.00	2,175.95	3,730.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	10,306.00	20,807.00	9,025.39	20,807.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			202,249.10	236,067.00	120,712.76	236,067.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	36,515.42	36,500.00	19,890.18	36,466.00	34.00	0.1%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	63,250.43	63,263.00	32,512.75	63,500.00	(237.00)	-0.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			99,765.85	99,763.00	52,402.93	99,966.00	(203.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,025.00	18,899.00	8,756.73	18,899.00	0.00	0.0%
PERS		3201-3202	8,077.00	8,149.00	4,221.70	8,206.47	(57.47)	-0.7%
OASDI/Medicare/Alternative		3301-3302	10,066.01	11,055.50	5,547.99	11,115.07	(59.57)	-0.5%
Health and Welfare Benefits		3401-3402	40,835.00	29,870.00	15,421.40	29,870.00	0.00	0.0%
Unemployment Insurance		3501-3502	2,444.81	343.70	86.60	342.70	1.00	0.3%
Workers' Compensation		3601-3602	5,868.43	7,502.00	3,791.21	7,499.00	3.00	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	983.00	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			85,299.25	75,819.20	37,825.63	75,932.24	(113.04)	-0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	7,167.42	60,000.00	26,086.65	80,000.00	(20,000.00)	-33.3%
Materials and Supplies		4300	66,240.47	112,978.43	15,483.34	122,480.58	(9,502.15)	-8.4%
Noncapitalized Equipment		4400	44,745.73	58,926.70	15,759.00	78,926.70	(20,000.00)	-33.9%
TOTAL, BOOKS AND SUPPLIES			118,153.62	231,905.13	57,328.99	281,407.28	(49,502.15)	-21.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	5,000.00	672.19	15,000.00	(10,000.00)	-200.0%
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	3,060.00	10,000.00	2,715.32	10,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	10,200.00	138,337.65	29,967.57	160,443.68	(22,106.03)	-16.0%
Communications		5900	0.00	1,341.35	0.00	1,341.35	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			13,260.00	154,679.00	33,355.08	186,785.03	(32,106.03)	-20.8%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	2,257.90	4,645.66	1,191.65	4,645.66	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			2,257.90	4,645.66	1,191.65	4,645.66	0.00	0.0%
TOTAL EXPENDITURES			520,985.72	802,878.99	302,817.04	884,803.21		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	14,132.52
Total, Restricted Balance		14,132.52

Fund 12 – Child Development Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	352,241.00	438,176.55	210,190.02	448,556.27	10,377.72	2.4%
4) Other Local Revenue		8600-8799	500.00	9,763.45	19,209.14	19,385.73	9,622.28	98.6%
5) TOTAL, REVENUES			352,741.00	447,942.00	229,399.16	467,942.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	53,117.00	53,117.00	32,533.94	56,047.79	(2,930.79)	-5.5%
2) Classified Salaries		2000-2999	186,928.02	223,135.02	107,851.80	233,941.24	(10,806.22)	-4.8%
3) Employee Benefits		3000-3999	76,977.12	89,380.30	41,692.47	101,524.81	(12,144.51)	-13.6%
4) Books and Supplies		4000-4999	8,719.01	50,369.37	1,853.87	20,483.10	29,886.27	59.3%
5) Services and Other Operating Expenditures		5000-5999	7,252.70	9,803.90	4,380.05	4,941.84	4,862.06	49.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	29,072.57	(29,072.57)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	19,247.15	21,886.41	8,416.41	21,430.65	455.76	2.1%
9) TOTAL, EXPENDITURES			352,241.00	447,692.00	196,728.54	467,442.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			500.00	250.00	32,670.62	500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	250.00	32,670.62	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	29,242.00	26,516.96		26,516.96	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)			29,242.00	26,516.96		26,516.96		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			29,242.00	26,516.96		26,516.96		
2) Ending Balance, June 30 (E + F1e)			29,742.00	26,766.96		27,016.96		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	22,279.71	19,142.27		19,142.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,462.29	7,624.69		7,874.69		
For Child Development Fund	0000	9780	7,462.29					
For Child Development Fund	0000	9780		7,624.69				
For Child Development Fund	0000	9780				7,874.69		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	352,241.00	438,178.55	210,190.02	428,806.27	(9,372.28)	-2.1%
All Other State Revenue	All Other	8590	0.00	0.00	0.00	19,750.00	19,750.00	New
TOTAL, OTHER STATE REVENUE			352,241.00	438,178.55	210,190.02	448,556.27	10,377.72	2.4%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	250.00	323.41	500.00	250.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	9,513.45	18,865.73	18,885.73	9,372.28	98.5%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	9,763.45	19,209.14	19,385.73	9,622.28	98.6%
TOTAL, REVENUES			352,741.00	447,942.00	229,399.16	467,942.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupli Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	53,117.00	53,117.00	32,533.94	56,047.79	(2,930.79)	-5.5%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			53,117.00	53,117.00	32,533.94	56,047.79	(2,930.79)	-5.5%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	100,717.03	124,551.03	58,789.78	114,971.65	9,579.38	7.7%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8.99	8.99	0.00	0.00	8.99	100.0%
Other Classified Salaries		2900	86,202.00	98,575.00	49,062.02	118,969.59	(20,394.59)	-20.7%
TOTAL, CLASSIFIED SALARIES			186,928.02	223,135.02	107,851.80	233,941.24	(10,806.22)	-4.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,382.00	5,351.00	2,752.19	4,577.93	773.07	14.4%
PERS		3201-3202	11,087.03	15,509.35	6,679.63	20,362.59	(4,853.24)	-31.3%
OASDI/Medicare/Alternative		3301-3302	13,383.99	16,607.99	7,169.17	21,853.09	(5,245.10)	-31.6%
Health and Welfare Benefits		3401-3402	41,492.00	45,581.00	21,946.94	47,441.00	(1,860.00)	-4.1%
Unemployment Insurance		3501-3502	327.46	345.46	70.15	163.44	182.02	52.7%
Workers' Compensation		3601-3602	4,613.50	5,985.50	3,074.39	7,126.76	(1,141.26)	-19.1%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,691.14	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			76,977.12	89,380.30	41,692.47	101,524.81	(12,144.51)	-13.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	8,020.92	38,671.28	1,205.60	18,950.63	19,720.65	51.0%
Noncapitalized Equipment		4400	698.09	11,698.09	648.27	1,532.47	10,165.62	86.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			8,719.01	50,369.37	1,853.87	20,483.10	29,886.27	59.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	192.78	1,192.78	511.25	511.25	681.53	57.1%
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	963.90	963.90	285.94	796.37	167.53	17.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	5,476.21	6,476.21	2,760.65	2,760.65	3,715.56	57.4%
Professional/Consulting Services and Operating Expenditures		5800	448.80	1,000.00	680.78	703.13	296.87	29.7%
Communications		5900	171.01	171.01	141.43	170.44	0.57	0.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,252.70	9,803.90	4,380.05	4,941.84	4,862.06	49.6%
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	9,322.57	(9,322.57)	New
Equipment Replacement		6500	0.00	0.00	0.00	19,750.00	(19,750.00)	New
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	29,072.57	(29,072.57)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	19,247.15	21,886.41	8,416.41	21,430.65	455.76	2.1%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			19,247.15	21,886.41	8,416.41	21,430.65	455.76	2.1%
TOTAL, EXPENDITURES			352,241.00	447,692.00	196,728.54	467,442.00		

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

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

Fund 13 – Cafeteria Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	5,400,000.00	5,400,000.00	2,450,752.71	5,400,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	475,000.00	475,000.00	197,972.52	475,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	985,000.00	985,000.00	680,253.07	995,350.00	10,350.00	1.1%
5) TOTAL, REVENUES			6,860,000.00	6,860,000.00	3,338,978.30	6,870,350.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,979,444.38	2,130,583.90	1,066,512.01	2,113,628.90	16,955.00	0.8%
3) Employee Benefits		3000-3999	849,445.75	838,056.83	416,623.99	842,026.83	(3,970.00)	-0.5%
4) Books and Supplies		4000-4999	3,863,000.00	3,833,000.00	1,942,192.94	3,800,500.00	32,500.00	0.8%
5) Services and Other Operating Expenditures		5000-5999	263,302.40	281,861.24	188,151.71	320,011.57	(38,150.33)	-13.5%
6) Capital Outlay		6000-6999	0.00	67,500.00	60,429.59	67,500.00	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	308,280.00	308,280.00	0.00	308,280.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,283,472.53	7,459,281.97	3,673,910.24	7,451,947.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(403,472.53)	(599,281.97)	(334,931.94)	(581,597.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(403,472.53)	(599,281.97)	(334,831.94)	(581,597.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,648,816.84	2,630,231.21		2,630,231.21	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)			1,648,816.84	2,630,231.21		2,630,231.21		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,648,816.84	2,630,231.21		2,630,231.21		
2) Ending Balance, June 30 (E + F1e)			1,245,344.31	2,030,949.24		2,048,633.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,187,820.64	1,965,933.57		1,973,618.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	57,523.67	65,015.67		75,015.67		
For Cafeteria Program	0000	9780	57,523.67					
For Cafeteria Program	0000	9780		65,015.67				
For Cafeteria Program	0000	9780				75,015.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	5,400,000.00	5,400,000.00	2,450,752.71	5,400,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			5,400,000.00	5,400,000.00	2,450,752.71	5,400,000.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	475,000.00	475,000.00	197,972.52	475,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			475,000.00	475,000.00	197,972.52	475,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	935,000.00	935,000.00	677,562.17	935,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	9,407.90	20,000.00	10,000.00	100.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	40,000.00	40,000.00	3,283.00	40,350.00	350.00	0.9%
TOTAL, OTHER LOCAL REVENUE			985,000.00	985,000.00	690,253.07	995,350.00	10,350.00	1.1%
TOTAL, REVENUES			6,860,000.00	6,860,000.00	3,338,978.30	6,870,350.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,615,614.01	1,727,677.53	851,042.47	1,710,722.53	16,955.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	236,614.37	269,745.37	143,354.66	269,745.37	0.00	0.0%
Clerical, Technical and Office Salaries		2400	92,216.00	98,161.00	55,118.88	98,161.00	0.00	0.0%
Other Classified Salaries		2900	35,000.00	35,000.00	16,996.00	35,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,979,444.38	2,130,583.90	1,066,512.01	2,113,628.90	16,955.00	0.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	6,694.00	0.00	5,443.00	1,251.00	18.7%
PERS		3201-3202	214,626.81	229,648.81	114,661.33	228,125.81	1,523.00	0.7%
OASDI/Medicare/Alternative		3301-3302	156,643.14	170,512.83	75,564.55	168,736.83	1,776.00	1.0%
Health and Welfare Benefits		3401-3402	427,146.00	372,481.00	194,227.69	381,381.00	(8,900.00)	-2.4%
Unemployment Insurance		3501-3502	4,183.15	4,256.15	525.28	4,248.15	8.00	0.2%
Workers' Compensation		3601-3602	38,346.65	45,964.04	23,382.66	45,592.04	372.00	0.8%
OPEB, Allocated		3701-3702	8,500.00	8,500.00	8,222.48	8,500.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			849,445.75	838,056.83	416,623.99	842,026.83	(3,970.00)	-0.5%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	333,000.00	303,000.00	142,304.59	270,500.00	32,500.00	10.7%
Noncapitalized Equipment		4400	30,000.00	30,000.00	24,672.84	30,000.00	0.00	0.0%
Food		4700	3,500,000.00	3,500,000.00	1,775,215.51	3,500,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,863,000.00	3,833,000.00	1,942,192.94	3,800,500.00	32,500.00	0.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	10,000.00	10,000.00	3,355.80	9,800.00	200.00	2.0%
Dues and Memberships		5300	0.00	0.00	55.00	200.00	(200.00)	New
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	156,160.08	156,160.08	106,376.23	186,160.08	(30,000.00)	-19.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(34,182.68)	(45,660.18)	(13,845.45)	(40,009.85)	(5,650.33)	12.4%
Professional/Consulting Services and Operating Expenditures		5800	125,970.00	156,006.34	86,741.10	156,006.34	0.00	0.0%
Communications		5900	5,355.00	5,355.00	5,469.03	7,855.00	(2,500.00)	-46.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			263,302.40	281,861.24	188,151.71	320,011.57	(38,160.33)	-13.5%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	67,500.00	60,429.59	67,500.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	67,500.00	60,429.59	67,500.00	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	308,280.00	308,280.00	0.00	308,280.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			308,280.00	308,280.00	0.00	308,280.00	0.00	0.0%
TOTAL, EXPENDITURES			7,263,472.53	7,459,281.97	3,673,910.24	7,451,947.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

Resource	Description	2013/14
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	1,973,618.24
Total, Restricted Balance		1,973,618.24

Fund 14 – Deferred Maintenance Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	75.00	75.00	15.53	50.00	(25.00)	-33.3%
5) TOTAL REVENUES			75.00	75.00	15.53	50.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			75.00	75.00	15.53	50.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			75.00	75.00	15.53	50.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,199.39	4,212.24		4,212.24	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)			4,199.39	4,212.24		4,212.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,199.39	4,212.24		4,212.24		
2) Ending Balance, June 30 (E + F1e)			4,274.39	4,287.24		4,262.24		
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		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	4,274.39	4,287.24		4,262.24		
For Deferred Maintenance program	0000	9780	4,274.39					
For Deferred Maintenance Projects	0000	9780		4,287.24				
For Deferred Maintenance projects	0000	9780				4,262.24		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 Second 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		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	75.00	75.00	15.53	50.00	(25.00)	-33.3%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			75.00	75.00	15.53	50.00	(25.00)	-33.3%
TOTAL, REVENUES			75.00	75.00	15.53	50.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	750.00	750.00	237.48	750.00	0.00	0.0%
5) TOTAL, REVENUES			750.00	750.00	237.48	750.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			750.00	750.00	237.48	750.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			750.00	750.00	237.48	750.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,204.06	64,400.34		64,400.34	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)			64,204.06	64,400.34		64,400.34		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,204.06	64,400.34		64,400.34		
2) Ending Balance, June 30 (E + F1e)			64,954.06	65,150.34		65,150.34		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	64,954.06	65,150.34		65,150.34		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	750.00	750.00	237.48	750.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			750.00	750.00	237.48	750.00	0.00	0.0%
TOTAL, REVENUES			750.00	750.00	237.48	750.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7661	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Fund 21 – Building Fund

2013-14 Second Interim
Building 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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	22,200.00	9,082.21	15,093.51	16,012.04	6,929.83	76.3%
5) TOTAL, REVENUES			22,200.00	9,082.21	15,093.51	16,012.04		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	79,713.05	22,663.05	(59,736.95)	384,625.05	(361,962.00)	-1587.1%
6) Capital Outlay		6000-6999	200,287.58	794,330.68	513,613.88	859,090.00	(64,759.32)	-8.2%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			280,000.63	816,993.73	453,876.93	1,243,715.05		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(257,800.63)	(807,911.52)	(438,783.42)	(1,227,703.01)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(257,800.63)	(807,911.52)	(438,783.42)	(1,227,703.01)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,255,695.73	1,327,968.80		1,327,968.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,255,695.73	1,327,968.80		1,327,968.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,255,695.73	1,327,968.80		1,327,968.80		
2) Ending Balance, June 30 (E + F1e)			997,895.10	520,057.28		100,265.79		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	997,895.10	520,057.28		100,265.79		
For Building Projects	0000	9780	997,895.10					
For Building Projects	0000	9780		520,057.28				
For Building Projects	0000	9780				100,265.79		
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		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	22,200.00	2,780.00	3,340.68	4,259.21	1,479.21	53.2%
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	6,302.21	11,752.83	11,752.83	5,450.62	86.6%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			22,200.00	9,082.21	15,093.51	16,012.04	6,928.83	76.3%
TOTAL, REVENUES			22,200.00	9,082.21	15,093.51	16,012.04		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,463.05	5,463.05	5,463.05	5,463.05	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	74,250.00	17,200.00	(65,200.00)	379,162.00	(361,962.00)	-2104.4%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			79,713.05	22,663.05	(59,736.95)	384,625.05	(361,962.00)	-1597.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	10,028.03	268,518.54	222,377.94	277,914.54	(9,396.00)	-3.5%
Buildings and Improvements of Buildings		6200	190,259.55	525,812.14	291,235.94	581,175.46	(55,363.32)	-10.5%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			200,287.58	794,330.68	513,613.88	859,090.00	(64,759.32)	-8.2%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			280,000.63	816,993.73	453,676.93	1,243,715.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		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		

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

Fund 25 – Capital Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	568,000.00	858,000.00	1,702,112.84	1,620,000.00	782,000.00	88.8%
5) TOTAL, REVENUES			568,000.00	858,000.00	1,702,112.84	1,620,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	108,055.00	109,131.00	63,659.82	109,131.00	0.00	0.0%
3) Employee Benefits		3000-3999	42,001.00	40,213.00	23,255.33	40,213.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	22,611.91	22,611.91	50,155.91	(27,544.00)	-121.8%
5) Services and Other Operating Expenditures		5000-5999	5,783,295.98	5,843,268.24	18,017.51	5,851,268.24	(8,000.00)	-0.1%
6) Capital Outlay		6000-6999	154,777.57	357,361.15	28,728.57	850,461.15	(493,100.00)	-138.0%
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			6,088,129.55	6,372,585.30	156,273.14	6,901,229.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(5,520,129.55)	(5,514,585.30)	1,545,839.70	(5,281,229.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(5,520,129.55)	(5,514,585.30)	1,545,839.70	(5,281,229.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,838,302.22	6,634,315.18		6,634,315.18	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)			6,838,302.22	6,634,315.18		6,634,315.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,838,302.22	6,634,315.18		6,634,315.18		
2) Ending Balance, June 30 (E + F1e)			1,318,172.67	1,119,729.88		1,353,085.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,318,172.67	1,119,729.88		1,353,085.88		
For Capital Facilities Program	0000	9780	1,318,172.67					
For Capital Facilities Projects	0000	9780		1,119,729.88				
For Capital Facilities Projects	0000	9780				1,353,085.88		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	9,066.27	20,000.00	12,000.00	150.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	560,000.00	850,000.00	1,692,949.49	1,600,000.00	750,000.00	88.2%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	97.08	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			568,000.00	858,000.00	1,702,112.84	1,620,000.00	762,000.00	88.8%
TOTAL, REVENUES			568,000.00	858,000.00	1,702,112.84	1,620,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	90,859.00	91,767.00	53,530.82	91,767.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,196.00	17,364.00	10,129.00	17,364.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			108,055.00	109,131.00	63,659.82	109,131.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	12,460.00	12,487.00	7,284.06	12,487.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,348.00	8,348.00	4,667.18	8,348.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,284.00	16,934.00	9,878.19	16,934.00	0.00	0.0%
Unemployment Insurance		3501-3502	54.00	54.00	31.78	54.00	0.00	0.0%
Workers' Compensation		3601-3602	2,106.00	2,390.00	1,394.12	2,390.00	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	1,749.00	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			42,001.00	40,213.00	23,255.33	40,213.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	22,611.91	22,611.91	43,755.91	(21,144.00)	-93.5%
Noncapitalized Equipment		4400	0.00	0.00	0.00	6,400.00	(6,400.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	22,611.91	22,611.91	50,155.91	(27,544.00)	-121.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	6,000.00	(6,000.00)	New
Professional/Consulting Services and Operating Expenditures		5800	5,783,295.98	5,843,268.24	18,017.51	5,845,268.24	(2,000.00)	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,783,295.98	5,843,268.24	18,017.51	5,851,268.24	(8,000.00)	-0.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	196,035.00	1,856.41	196,035.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	154,777.57	161,326.15	26,872.16	440,826.15	(279,500.00)	-173.3%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	213,600.00	(213,600.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			154,777.57	357,361.15	26,726.57	850,461.15	(493,100.00)	-138.0%
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			6,088,129.55	6,372,586.30	156,273.14	6,901,229.30		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		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%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8871	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8872	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8873	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%
(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		

Fund 35 – County Schools
Facilities Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	195.21	500.00	0.00	0.0%
5) TOTAL, REVENUES			500.00	500.00	195.21	500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3899	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			500.00	500.00	195.21	500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			500.00	500.00	195.21	500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	52,796.00	52,930.78		52,930.78	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)			52,796.00	52,930.78		52,930.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			52,796.00	52,930.78		52,930.78		
2) Ending Balance, June 30 (E + F1e)			53,296.00	53,430.78		53,430.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	53,296.00	53,430.78		53,430.78		
For Building Projects	0000	9780	53,296.00					
For Building Projects	0000	9780		53,430.78				
For Building Projects	0000	9780				53,430.78		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9788	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	195.21	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	195.21	500.00	0.00	0.0%
TOTAL, REVENUES			500.00	500.00	195.21	500.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8853	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	116,315.00	116,315.00	50,132.63	116,315.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,077,200.00	6,080,983.01	3,072,912.54	6,083,831.95	2,848.94	0.0%
5) TOTAL, REVENUES			6,193,515.00	6,197,298.01	3,123,045.17	6,200,146.95		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	6,480,389.25	6,480,409.25	2,880,110.00	6,480,409.25	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,480,389.25	6,480,409.25	2,880,110.00	6,480,409.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(286,874.25)	(283,111.24)	242,935.17	(280,262.30)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2013-14 Second 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)			(286,874.25)	(283,111.24)	242,935.17	(280,262.30)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,487,789.23	3,527,620.27		3,527,620.27	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)			3,487,789.23	3,527,620.27		3,527,620.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,487,789.23	3,527,620.27		3,527,620.27		
2) Ending Balance, June 30 (E + F1e)			3,200,914.98	3,244,509.03		3,247,357.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,200,914.98	3,244,509.03		3,247,357.97		
For GO Bond Payments	0000	9780	3,200,914.98					
For GO Bond Payments	0000	9780		3,244,509.03				
For GO Bond Payments	0000	9780				3,247,357.97		
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 Second 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)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	116,000.00	116,000.00	50,132.63	116,000.00	0.00	0.0%
Other Subventions/in-Lieu Taxes		8572	315.00	315.00	0.00	315.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			116,315.00	116,315.00	50,132.63	116,315.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	5,933,000.00	5,933,000.00	3,053,533.15	5,933,000.00	0.00	0.0%
Unsecured Roll		8612	110,000.00	110,000.00	0.00	110,000.00	0.00	0.0%
Prior Years' Taxes		8613	1,300.00	4,930.84	7,139.19	7,139.19	2,208.35	44.8%
Supplemental Taxes		8614	16,200.00	16,332.17	4,859.70	16,822.76	490.59	3.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	16,700.00	16,720.00	7,380.50	16,870.00	150.00	0.9%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,077,200.00	6,080,983.01	3,072,912.54	6,083,831.95	2,848.94	0.0%
TOTAL, REVENUES			6,193,515.00	6,197,298.01	3,123,045.17	6,200,146.95		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	1,722,425.80	1,722,425.80	1,119,440.25	1,722,425.80	0.00	0.0%
Bond Interest and Other Service Charges		7434	4,757,963.45	4,757,983.45	1,760,669.75	4,757,983.45	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)			6,480,389.25	6,480,409.25	2,880,110.00	6,480,409.25	0.00	0.0%
TOTAL, EXPENDITURES			6,480,389.25	6,480,409.25	2,880,110.00	6,480,409.25		

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

Fund 63 – Other Enterprise Fund
Campus Connection

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	586,470.00	578,878.36	280,435.56	582,760.51	3,882.15	0.7%
5) TOTAL, REVENUES			586,470.00	578,878.36	280,435.56	582,760.51		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	290,558.00	281,880.10	172,953.09	303,795.73	(21,915.63)	-7.8%
3) Employee Benefits		3000-3999	138,161.98	133,129.57	79,431.98	138,119.59	(4,990.02)	-3.7%
4) Books and Supplies		4000-4999	6,333.20	13,499.17	5,308.45	13,099.17	400.00	3.0%
5) Services and Other Operating Expenses		5000-5999	36,699.80	32,993.05	13,399.47	55,677.81	(22,684.76)	-68.8%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			472,752.98	461,501.88	271,092.99	510,692.30		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			113,717.02	117,376.47	9,342.57	72,068.21		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			113,717.02	117,376.47	9,342.57	72,068.21		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	161,916.97	223,234.31		223,234.31	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)			161,916.97	223,234.31		223,234.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			161,916.97	223,234.31		223,234.31		
2) Ending Net Position, June 30 (E + F1e)			275,633.99	340,610.78		295,302.52		
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	21,804.86		0.00		
c) Unrestricted Net Position		9790	275,633.99	318,805.92		295,302.52		

2013-14 Second Interim
Other Enterprise Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	971.24	2,000.00	1,500.00	300.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
All Other Fees and Contracts		8689	35,970.00	28,378.36	18,921.20	30,600.51	2,222.15	7.8%
Other Local Revenue								
All Other Local Revenue		8689	550,000.00	550,000.00	260,543.12	550,160.00	160.00	0.0%
TOTAL, OTHER LOCAL REVENUE			586,470.00	578,878.36	280,435.56	582,760.51	3,882.15	0.7%
TOTAL, REVENUES			586,470.00	578,878.36	280,435.56	582,760.51		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	21,957.00	12,260.10	10,309.43	12,748.51	(468.41)	-4.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	206,598.00	206,733.00	120,582.36	206,733.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,861.00	0.00	231.65	10,000.00	(10,000.00)	New
Other Classified Salaries		2900	59,052.00	62,887.00	41,829.65	74,314.22	(11,427.22)	-18.2%
TOTAL, CLASSIFIED SALARIES			290,558.00	281,880.10	172,953.09	303,795.73	(21,915.63)	-7.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	108.09	178.62	590.62	(482.53)	-446.4%
PERS		3201-3202	28,914.00	29,439.10	17,196.72	32,737.86	(3,298.76)	-11.2%
OASDI/Medicare/Alternative		3301-3302	21,264.50	20,702.90	12,119.85	23,282.31	(2,579.41)	-12.5%
Health and Welfare Benefits		3401-3402	78,765.00	76,555.00	46,082.62	74,695.00	1,860.00	2.4%
Unemployment Insurance		3501-3502	208.00	171.50	86.52	172.44	(0.94)	-0.5%
Workers' Compensation		3601-3602	5,588.48	6,152.98	3,767.65	6,641.38	(488.38)	-7.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	4,422.00	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			139,161.98	133,129.57	79,431.98	139,119.59	(4,990.02)	-3.7%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	6,333.20	7,781.13	4,594.93	7,381.13	400.00	5.1%
Noncapitalized Equipment		4400	0.00	5,718.04	713.62	5,718.04	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,333.20	13,499.17	5,308.45	13,099.17	400.00	3.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,428.00	1,275.00	565.93	1,275.00	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	30,437.00	27,638.05	10,650.40	28,297.95	(659.90)	-2.4%
Professional/Consulting Services and Operating Expenditures		5800	2,488.80	2,040.00	1,539.75	24,064.86	(22,024.86)	-1079.7%
Communications		5900	2,346.00	2,040.00	643.39	2,040.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			36,699.80	32,993.05	13,399.47	55,677.81	(22,684.76)	-68.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			472,762.98	481,601.89	271,092.99	510,692.30		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Fund 67 – Self Insurance Fund

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	16,640,000.00	17,153,087.00	11,057,130.92	17,153,784.43	697.43	0.0%
5) TOTAL, REVENUES			16,640,000.00	17,153,087.00	11,057,130.92	17,153,784.43		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	16,592,258.40	16,592,258.40	12,098,792.41	16,592,258.40	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			16,592,258.40	16,592,258.40	12,098,792.41	16,592,258.40		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			47,741.60	560,828.60	(1,041,661.49)	561,526.03		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			47,741.60	560,828.60	(1,041,661.49)	561,526.03		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,103,257.62	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,103,257.62	0.00		0.00		
d) Other Restatements		9796	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,103,257.62	0.00		0.00		
2) Ending Net Position, June 30 (E + F1e)			1,150,999.22	560,828.60		561,526.03		
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	1,150,999.22	560,828.60		561,526.03		

2013-14 Second Interim
Self-Insurance Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	5,000.00	5,000.00	2,516.14	5,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	16,635,000.00	15,948,087.00	9,698,663.40	15,948,087.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	1,200,000.00	1,355,951.38	1,200,697.43	697.43	0.1%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			16,640,000.00	17,153,087.00	11,057,130.92	17,153,784.43	697.43	0.0%
TOTAL, REVENUES			16,640,000.00	17,153,087.00	11,057,130.92	17,153,784.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	10.20	10.20	0.00	10.20	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	16,592,248.20	16,592,248.20	12,098,792.41	16,592,248.20	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			16,592,258.40	16,592,258.40	12,098,792.41	16,592,258.40	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			16,592,258.40	16,592,258.40	12,098,792.41	16,592,258.40		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Miscellaneous Forms

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	10,411.49	10,307.45	10,307.45	10,307.45	0.00	0%
2. Special Education	138.83	138.83	138.83	138.83	0.00	0%
HIGH SCHOOL						
3. General Education	4,006.95	4,110.99	4,110.99	4,110.99	0.00	0%
4. Special Education	99.01	99.01	99.01	99.01	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	2.14	2.14	2.14	2.14	0.00	0%
6. Special Education	90.60	90.60	90.60	90.60	0.00	0%
7. TOTAL, K-12 ADA	14,749.02	14,749.02	14,749.02	14,749.02	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	14,749.02	14,749.02	14,749.02	14,749.02	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 3,329,713.25
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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B. Salaries and Benefits - All Other Activities

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 91,311,291.41

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 3.65%

Part II - Adjustments for Employment Separation Costs

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

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

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

A. Normal Separation Costs (optional)

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

B. Abnormal or Mass Separation Costs (required)

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

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

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	5,889,307.51
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	986,719.57
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	62,200.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	536,165.72
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	865.05
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,475,257.85
9. Carry-Forward Adjustment (Part IV, Line F)	1,563,826.80
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,039,084.65

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	65,359,805.72
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,407,782.72
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	12,446,649.13
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,123,163.51
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	288,218.22
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	625,571.79
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	412,085.93
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	6,805.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	14,153,306.09
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	22,834.95
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	880,157.55
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	416,938.78
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	7,076,167.30
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	115,219,486.69

C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment

(For information only - not for use when claiming/recovering indirect costs)

(Line A8 divided by Line B18)

6.49%

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

(Line A10 divided by Line B18)

7.85%

Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>7,475,257.85</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>10,850.57</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
C. Carry-forward adjustment for under- or over-recovery in the current year	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.14%) times Part III, Line B18); zero if negative	<u>1,563,826.80</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.14%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.14%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,563,826.80</u>
E. Optional allocation of negative carry-forward adjustment over more than one year	
Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>1,563,826.80</u>

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	3,558,888.57	182,926.87	5.14%
01	3025	46,349.54	2,382.37	5.14%
01	3060	84,623.36	3,064.64	3.62%
01	3061	11,088.07	569.93	5.14%
01	3310	2,411,789.23	104,476.29	4.33%
01	3315	75,611.91	2,442.56	3.23%
01	3320	279,905.93	3,971.11	1.42%
01	3550	113,315.00	5,665.00	5.00%
01	4035	403,869.02	20,758.87	5.14%
01	4201	20,768.34	1,067.49	5.14%
01	4203	244,489.11	4,889.78	2.00%
01	5640	183,728.00	5,695.33	3.10%
01	6500	7,245,549.22	259,302.31	3.58%
01	7090	537,490.06	16,124.70	3.00%
01	7091	111,901.66	3,357.05	3.00%
01	7400	283,025.29	14,377.72	5.08%
01	9010	1,975,186.79	42,071.65	2.13%
11	3555	92,913.34	4,645.66	5.00%
12	6105	416,938.78	21,430.65	5.14%
13	5310	7,076,167.30	308,280.00	4.36%

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	124,146,133.32
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	8,057,538.81
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	288,218.22
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	6,365,000.92
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	3,003,586.78
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	369,682.05
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)				10,026,487.97
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	581,597.30
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)				106,643,703.84
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				106,643,703.84

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		14,656.28
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		14,656.28
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		14,656.28
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,276.31

Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	98,745,634.68	6,818.39
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	98,745,634.68	6,818.39
B. Required effort (Line A.2 times 90%)	88,871,071.21	6,136.55
C. Current year expenditures (Line I.G and Line II.F)	106,643,703.84	7,276.31
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(7,058.95)	0.00	(334,356.31)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	10,000.00	0.00	4,646.66	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	2,760.65	0.00	21,430.65	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(40,009.85)	308,280.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	6,000.00	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	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	28,297.95	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	10.20	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	47,068.80	(47,068.80)	334,356.31	(334,356.31)	0.00	0.00		

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,333,399.96	0.00	162,001.00	0.00	152,115.43	475,325.26	4,267,471.89		6,390,313.54
2000-2999	Classified Salaries	470,697.07	0.00	0.00	0.00	113,219.20	405,900.58	1,242,013.35		2,231,430.20
3000-3999	Employee Benefits	573,186.95	0.00	42,371.95	0.00	95,480.14	311,310.57	1,821,272.63		2,843,622.24
4000-4999	Books and Supplies	70,174.96	0.00	0.00	0.00	0.00	41,453.07	16,160.43		127,788.46
5000-5999	Services and Other Operating Expenditures	212,032.99	0.00	0.00	0.00	0.00	400,632.25	119,158.77		731,824.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,659,491.93	0.00	204,372.95	0.00	360,814.77	1,634,221.73	7,466,077.07	0.00	12,324,978.45
7310	Transfers of Indirect Costs	370,192.27	0.00	0.00	0.00	0.00	0.00	0.00		370,192.27
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	370,192.27	0.00	0.00	0.00	0.00	0.00	0.00		370,192.27
	TOTAL COSTS	3,029,684.20	0.00	204,372.95	0.00	360,814.77	1,634,221.73	7,466,077.07	0.00	12,695,170.72
STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	1,256,768.96	0.00	162,001.00	0.00	2,763.20	475,325.26	4,267,471.89		6,164,330.31
2000-2999	Classified Salaries	407,697.07	0.00	0.00	0.00	2,051.20	7,292.28	1,415.00		418,455.55
3000-3999	Employee Benefits	516,729.95	0.00	42,371.95	0.00	482.53	151,770.00	1,306,846.62		2,018,201.05
4000-4999	Books and Supplies	63,625.42	0.00	0.00	0.00	0.00	41,453.07	13,660.43		118,738.92
5000-5999	Services and Other Operating Expenditures	174,032.99	0.00	0.00	0.00	0.00	400,632.25	118,658.77		693,324.01
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,418,854.39	0.00	204,372.95	0.00	5,296.93	1,076,472.86	5,708,052.71	0.00	9,413,049.84
7310	Transfers of Indirect Costs	259,302.31	0.00	0.00	0.00	0.00	0.00	0.00		259,302.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	259,302.31	0.00	0.00	0.00	0.00	0.00	0.00		259,302.31
	TOTAL BEFORE OBJECT 8980	2,678,156.70	0.00	204,372.95	0.00	5,296.93	1,076,472.86	5,708,052.71	0.00	9,672,352.15
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									609,915.03
										10,282,267.18

2019-14 Projected Expenditures by LEA (LP-1)										
Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Ages 5-22 Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
LOCAL PROJECTED EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 3000-9999)										
1000-1999	Certificated Salaries	1,051,820.96	0.00	0.00	0.00	2,763.20	7,218.86	31,454.00		1,093,257.02
2000-2999	Classified Salaries	330,073.07	0.00	0.00	0.00	2,051.20	5,292.28	1,415.00		338,831.55
3000-3999	Employee Benefits	422,271.95	0.00	0.00	0.00	482.53	1,954.00	3,117.71		427,826.19
4000-4999	Books and Supplies	50,973.89	0.00	0.00	0.00	0.00	0.00	4,236.92		60,583.19
5000-5999	Services and Other Operating Expenditures	53,656.86	0.00	0.00	0.00	0.00	3,000.00	11,305.01		67,961.87
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,908,796.73	0.00	0.00	0.00	5,296.93	22,837.52	51,528.64	0.00	1,988,459.82
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,908,796.73	0.00	0.00	0.00	5,296.93	22,837.52	51,528.64	0.00	1,988,459.82
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									1,207,233.42
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									609,915.03
	TOTAL COSTS									2,408,014.38 6,213,622.65

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
UNDULICATED PUPIL COUNT										
TOTAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-9999)										
1000-1999	Certificated Salaries	1,334,481.06		150,425.63	0.00	137,590.82	674,534.78	3,910,431.39		6,207,463.68
2000-2999	Classified Salaries	453,746.17	0.00	0.00	0.00	110,950.80	394,934.09	1,096,923.51		2,056,554.57
3000-3999	Employee Benefits	634,015.11	0.00	40,660.78	0.00	94,558.57	365,945.57	1,627,913.97		2,763,094.00
4000-4999	Books and Supplies	211,959.66	0.00	0.00	0.00	0.00	40,599.55	20,922.78		273,481.99
5000-5999	Services and Other Operating Expenditures	197,505.34	0.00	0.00	0.00	0.00	359,116.72	140,690.56		697,312.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,831,707.34	0.00	191,086.41	0.00	343,100.19	1,835,130.71	6,796,882.21	0.00	11,997,906.86
7310	Transfers of Indirect Costs	529,672.44	0.00	0.00	0.00	0.00	0.00	0.00		529,672.44
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	1,182,813.22								1,182,813.22
	Total Indirect Costs	529,672.44	0.00	0.00	0.00	0.00	0.00	0.00		529,672.44
TOTAL COSTS										
		3,361,379.78	0.00	191,086.41	0.00	343,100.19	1,835,130.71	6,796,882.21	0.00	12,527,579.30
FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, & 3405)										
1000-1999	Certificated Salaries	76,996.58	0.00	0.00	0.00	134,854.82	0.00	0.00		211,851.40
2000-2999	Classified Salaries	55,083.98	0.00	0.00	0.00	107,501.61	385,956.81	1,096,923.51		1,645,465.91
3000-3999	Employee Benefits	55,494.44	0.00	0.00	0.00	93,545.63	148,525.24	432,802.02		728,367.33
4000-4999	Books and Supplies	34,619.03	0.00	0.00	0.00	0.00	1,356.07	11,228.48		47,203.58
5000-5999	Services and Other Operating Expenditures	2,057.94	0.00	0.00	0.00	0.00	53,275.00	130,457.51		183,790.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	224,251.97	0.00	0.00	0.00	335,902.06	587,113.12	1,671,411.52	0.00	2,818,678.67
7310	Transfers of Indirect Costs	121,626.14	0.00	0.00	0.00	0.00	0.00	0.00		121,626.14
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	121,626.14	0.00	0.00	0.00	0.00	0.00	0.00		121,626.14
	TOTAL BEFORE OBJECT 8980	345,878.11	0.00	0.00	0.00	335,902.06	587,113.12	1,671,411.52	0.00	2,940,304.81
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385; all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
TOTAL COSTS										
										379,387.87
										2,560,916.94

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, & 6000-9999)										
1000-1999	Certificated Salaries	1,257,484.48	0.00	150,425.63	0.00	2,736.00	674,534.78	3,910,431.39		5,995,612.28
2000-2999	Classified Salaries	398,662.19	0.00	0.00	0.00	3,449.19	8,977.28	0.00		411,088.66
3000-3999	Employee Benefits	578,520.67	0.00	40,660.78	0.00	1,012.94	219,420.33	1,195,111.95		2,034,726.67
4000-4999	Books and Supplies	177,340.63	0.00	0.00	0.00	0.00	39,243.48	9,694.30		226,278.41
5000-5999	Services and Other Operating Expenditures	195,447.40	0.00	0.00	0.00	0.00	305,841.72	10,233.05		511,522.17
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	2,607,455.37	0.00	191,086.41	0.00	7,198.13	1,248,017.59	5,125,470.69	0.00	9,179,228.19
7310	Transfers of Indirect Costs	408,046.30	0.00	0.00	0.00	0.00	0.00	0.00		408,046.30
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PORA	Program Cost Report Allocations (non-add)	1,182,813.22								1,182,813.22
	Total Indirect Costs	408,046.30	0.00	0.00	0.00	0.00	0.00	0.00	0.00	408,046.30
	TOTAL BEFORE OBJECT 8980	3,015,501.67	0.00	191,086.41	0.00	7,198.13	1,248,017.59	5,125,470.69	0.00	9,587,274.49
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
TOTAL COSTS										
										379,387.87
										9,966,662.36
LOCAL ACTUAL EXPENDITURES (Funds 01, 09, & 62; resources 0000-1999 & 8000-9999)										
1000-1999	Certificated Salaries	1,029,629.11	0.00	0.00	0.00	2,736.00	0.00	65,904.14		1,098,269.25
2000-2999	Classified Salaries	67.00	0.00	0.00	0.00	3,449.19	7,685.15	0.00		11,201.34
3000-3999	Employee Benefits	267,010.72	0.00	0.00	0.00	1,012.94	1,409.27	4,001.10		273,434.03
4000-4999	Books and Supplies	368.41	0.00	0.00	0.00	0.00	7,184.84	6,331.10		13,884.35
5000-5999	Services and Other Operating Expenditures	29,919.15	0.00	0.00	0.00	0.00	548.03	8,233.44		38,700.62
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	1,326,994.39	0.00	0.00	0.00	7,198.13	16,827.29	84,469.78	0.00	1,435,489.59
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	1,326,994.39	0.00	0.00	0.00	7,198.13	16,827.29	84,469.78	0.00	1,435,489.59
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									
										1,207,233.42
										379,387.87
										2,761,211.06
										5,783,321.94

* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: Fresno County (BE)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

☒ Combined state and local expenditures

☐ Local expenditures only

SECTION 1 Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
 - a. Has left the jurisdiction of the agency;
 - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
 - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: Fresno County (BE)

SECTION 2

Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

If (b) is greater than (a).

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS) _____ (c)

Available for MOE reduction.
(line (a) minus line (c), zero if negative) _____ 0.00 (d)

Enter portion used to reduce MOE requirement
(cannot exceed line (d), Available for MOE reduction). _____

If (b) is less than (a).

Enter portion used to reduce MOE requirement
(first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement). _____ (e)

Available to set aside for EIS
(line (b) minus line (e), zero if negative) _____ 0.00 (f)

SELPA: Fresno County (BE)

SECTION 3

	Column A Projected Exps. FY 2013-14 (LP-I Worksheet)	Column B Actual Expenditures FY 2012-13 (LA-I Worksheet)	Column C Difference (A - B)
A. COMBINED STATE AND LOCAL EXPENDITURES METHOD			
1. Total special education expenditures	12,695,170.72		
2. Less: Expenditures paid from federal sources	2,412,903.54		
3. Expenditures paid from state and local sources	10,282,267.18	9,966,662.36	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	10,282,267.18	9,966,662.36	315,604.82
4. Special education unduplicated pupil count	1,275	1,204	
5. Per capita state and local expenditures (A3/A4)	8,064.52	8,277.96	(213.44)

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: Fresno County (BE)

B. LOCAL EXPENDITURES ONLY METHOD

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

☐ 1. Last year's local expenditures met MOE requirement:

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

- b. Per capita local expenditures (B1a/A4)

Projected Exps. FY 2013-14	Actual Expenditures FY 2012-13	Difference

☐ 2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

- a. Expenditures paid from local sources
Less: Exempt reduction(s) from SECTION 1
Less: 50% reduction from SECTION 2
Net expenditures paid from local sources

- b. Special education unduplicated pupil count

- c. Per capita local expenditures (B2a/B2b)

Projected Exps. FY 2013-14	Base FY	Difference

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

Yolanda Balladares
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Director of Fiscal Services
Title

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Second Interim
2013-14 Projected Totals
Technical Review Checks

Central Unified

Fresno County

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

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

IMPORT CHECKS

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

Materials (Resource 6300).

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

SUPPLEMENTAL CHECKS

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

PASSED

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

PASSED

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

Criteria and Standards

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2013-14)	14,749.02	14,749.02	0.0%	Met
1st Subsequent Year (2014-15)	14,860.76	14,860.76	0.0%	Met
2nd Subsequent Year (2015-16)	15,216.97	15,216.97	0.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	15,521	15,490	-0.2%	Met
1st Subsequent Year (2014-15)	15,561	15,771	1.3%	Met
2nd Subsequent Year (2015-16)	15,934	16,006	0.5%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA	Enrollment	Historical Ratio of ADA to Enrollment
	Unaudited Actuals (Form A, Lines 3, 6, and 25)	CBEDS Actual (Form 01CSI, Item 3A)	
Third Prior Year (2010-11)	13,999	14,817	94.5%
Second Prior Year (2011-12)	14,259	14,896	95.7%
First Prior Year (2012-13)	14,489	15,262	94.9%
Historical Average Ratio:			95.0%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	14,656	15,490	94.6%	Met
1st Subsequent Year (2014-15)	15,061	15,771	95.5%	Met
2nd Subsequent Year (2015-16)	15,286	16,006	95.5%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2013-14)	96,112,314.00	96,128,569.00	0.0%	Met
1st Subsequent Year (2014-15)	104,712,148.00	111,292,776.00	6.3%	Not Met
2nd Subsequent Year (2015-16)	115,144,715.00	125,606,270.00	9.1%	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 first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard and a description of the methods and assumptions used in projecting LCFF/revenue limit.

Explanation:
(required if NOT met)

For 2014-2015 the LCFF GAP closure increased by 11.56% - 1st interim it the revenue was calculated using 16.49% GAP Closure and 28.05% for 2nd interim.
For 2015-2016 the LCFF GAP closure increase by 15.26% - 1st Interim was calculated using 18.69% GAP Closure and 33.95% for 2nd interim

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	62,731,637.80	70,226,187.29	89.3%
Second Prior Year (2011-12)	66,788,086.11	75,088,808.07	88.9%
First Prior Year (2012-13)	71,594,578.45	81,402,503.55	88.0%
Historical Average Ratio:			88.7%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.7% to 91.7%	85.7% to 91.7%	85.7% to 91.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	78,648,135.13	93,358,118.99	84.2%	Not Met
1st Subsequent Year (2014-15)	82,888,356.24	98,568,211.24	84.1%	Not Met
2nd Subsequent Year (2015-16)	85,000,173.35	103,457,869.35	82.2%	Not Met

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

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

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

Explanation:
(required if NOT met)

Due to the changes for LCFF categorical funding has moved to unrestricted and not all salaries that were categorical moved to unrestricted.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	7,597,327.78	7,561,073.78	-0.5%	No
1st Subsequent Year (2014-15)	7,598,000.00	6,874,252.00	-9.5%	Yes
2nd Subsequent Year (2015-16)	7,598,000.00	6,874,252.00	-9.5%	Yes

Explanation:
(required if Yes)

Excluded carryover and deferred revenue for subsequent years

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	6,449,865.29	7,879,682.45	22.2%	Yes
1st Subsequent Year (2014-15)	3,520,579.95	3,286,239.00	-6.7%	Yes
2nd Subsequent Year (2015-16)	3,278,818.00	3,055,572.00	-6.8%	Yes

Explanation:
(required if Yes)

2013-2014 now includes Prop39 funds and onetime SELPA funds, 2014-2015 and 2015-2016 excludes all onetime funds: Common Core, Prop 39, SELPA and was also adjusted to award not estimated.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	6,403,815.17	6,690,374.08	4.5%	No
1st Subsequent Year (2014-15)	6,403,774.50	6,252,092.00	-2.4%	No
2nd Subsequent Year (2015-16)	1,372,774.50	1,252,092.00	-8.8%	Yes

Explanation:
(required if Yes)

2015-2016 One time funds were excluded

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	6,304,673.31	6,484,334.59	2.8%	No
1st Subsequent Year (2014-15)	6,374,205.17	6,570,459.00	3.1%	No
2nd Subsequent Year (2015-16)	6,445,869.27	6,706,493.00	4.0%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	10,834,620.59	12,286,843.26	13.4%	Yes
1st Subsequent Year (2014-15)	11,500,000.00	13,170,140.00	14.5%	Yes
2nd Subsequent Year (2015-16)	11,711,399.13	13,433,543.00	14.7%	Yes

Explanation:
(required if Yes)

Increase services for technology plan and common core

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	20,451,008.24	22,131,130.31	8.2%	Not Met
1st Subsequent Year (2014-15)	17,522,354.45	16,412,583.00	-6.3%	Not Met
2nd Subsequent Year (2015-16)	12,249,592.50	11,181,916.00	-8.7%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	17,139,293.90	18,771,177.85	9.5%	Not Met
1st Subsequent Year (2014-15)	17,874,205.17	19,740,599.00	10.4%	Not Met
2nd Subsequent Year (2015-16)	18,157,268.40	20,140,036.00	10.9%	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 first interim projections by more than the standard in one or more of the current year or two subsequent fiscal years. Reasons for the projected change, descriptions of the methods and assumptions used in the projections, and what changes, if any, will be made to bring the projected operating revenues within the standard must be entered in Section 6A above and will also display in the explanation box below.

Explanation: Federal Revenue (linked from 6A if NOT met)	Excluded carryover and deferred revenue for subsequent years
Explanation: Other State Revenue (linked from 6A if NOT met)	2013-2014 now includes Prop39 funds and onetime SELPA funds, 2014-2015 and 2015-2016 excludes all onetime funds: Common Core, Prop 39, SELPA and was also adjusted to award not estimated.
Explanation: Other Local Revenue (linked from 6A if NOT met)	2015-2016 One time funds were excluded

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

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

7. CRITERION: Facilities Maintenance

STANDARD: Identify changes that have occurred since first interim projections 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 and First Interim data that exist will be extracted; otherwise, enter Budget Adoption and First Interim data into lines 1 and 2 as applicable. All other data are extracted.

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,106,146.37	3,841,247.41	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		3,237,782.05	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.0%	5.0%	5.0%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.7%	1.7%	1.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 01I, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 01I, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(7,024,339.58)	93,358,118.99	7.5%	Not Met
1st Subsequent Year (2014-15)	2,190,901.39	98,568,211.24	N/A	Met
2nd Subsequent Year (2015-16)	6,743,194.40	103,457,869.35	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

Use reserve set aside for technology plan

9. CRITERION: Fund and Cash Balances

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

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

DATA ENTRY: Current Year data are extracted. If Form MYP1 exists, data for the two subsequent years will be extracted; if not, enter data for the two subsequent years.

Ending Fund Balance General Fund Projected Year Totals		Status
Fiscal Year	(Form 011, Line F2) (Form MYP1, Line D2)	
Current Year (2013-14)	17,431,305.03	Met
1st Subsequent Year (2014-15)	15,626,666.44	Met
2nd Subsequent Year (2015-16)	22,369,860.84	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.

Ending Cash Balance General Fund		Status
Fiscal Year	(Form CASH, Line F, June Column)	
Current Year (2013-14)	2,144,379.43	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

STANDARD: Available reserves¹ for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts² as applied to total expenditures and other financing uses³:

Percentage Level	District ADA	
5% or \$63,000 (greater of)	0	to 300
4% or \$63,000 (greater of)	301	to 1,000
3%	1,001	to 30,000
2%	30,001	to 400,000
1%	400,001	and over

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	14,656	15,061	15,286
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

	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)	124,146,133.32	129,509,997.59	130,044,991.60
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)	124,146,133.32	129,509,997.59	130,044,991.60
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,724,384.00	3,885,299.93	3,901,349.75
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	3,724,384.00	3,885,299.93	3,901,349.75

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	6,138,615.00	6,475,499.88	6,502,249.58
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	65,150.34		
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)	6,203,765.34	6,475,499.88	6,502,249.58
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.00%	5.00%	5.00%
District's Reserve Standard (Section 10B, Line 7):	3,724,384.00	3,885,299.93	3,901,349.75
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 first interim projections that may impact the budget?

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

- 1a. Does your district have ongoing general fund expenditures funded with one-time revenues that have changed since first interim projections 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 first interim projections.

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

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

District's Contributions and Transfers Standard:

-5.0% to +5.0%
or -\$20,000 to +\$20,000

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(12,081,508.43)	(11,569,391.79)	-4.2%	(512,116.64)	Met
1st Subsequent Year (2014-15)	(11,162,489.80)	(12,463,574.00)	11.7%	1,301,084.20	Not Met
2nd Subsequent Year (2015-16)	(14,467,738.44)	(17,362,045.00)	20.0%	2,894,306.56	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

- 1a. NOT MET - The projected contributions from the unrestricted general fund to restricted general fund programs have changed since first interim projections 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)

Implementation of Technology Plan and increase in Special Education

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	5	01	01 7439	1,373,828
Certificates of Participation	14	25	01 7438 & 7439	27,795,000
General Obligation Bonds	29	51	51 7433 & 7434	92,993,507
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	0	274,766	274,766	274,766
Certificates of Participation	2,592,988	2,588,772	2,592,453	2,587,438
General Obligation Bonds	6,329,355	6,480,369	6,602,759	9,035,975
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

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

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
0.00	0.00
36,655,856.00	36,655,856.00

Actuarial	Actuarial
Jul 01, 2011	Jul 01, 2011

3. OPEB Contributions

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

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

First Interim (Form 01CSI, Item S7A)	Second Interim
2,886,339.00	2,886,339.00
2,886,369.00	2,886,369.00
2,886,339.00	2,886,369.00

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

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

1,520,153.19	1,520,153.19
1,520,153.19	1,520,153.19
1,520,153.19	1,520,153.19

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

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

1,317,047.00	1,317,047.00
1,351,811.00	1,351,811.00
1,337,003.00	1,337,003.00

- d. Number of retirees receiving OPEB benefits

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

137	138
137	138
137	138

4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim
2,792,345.63	2,792,345.63
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)

First Interim (Form 01CSI, Item S7B)	Second Interim
0.00	0.00
0.00	0.00
0.00	0.00

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

17,153,087.00	17,153,087.00
17,667,679.00	17,667,679.00
18,197,710.00	18,197,710.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	676.8	698.6	736.3	742.7

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Mar 26, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Mar 16, 2013

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date: Jul 01, 2012

End Date: Jun 30, 2015

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

715,129

0

0

% change in salary schedule from prior year

1.0%

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
7,868,487	8,025,857	8,186,374
85.0%	85.0%	85.0%
2.0%	2.0%	2.0%

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

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

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

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
785,322	801,028	817,049
2.0%	2.0%	2.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	421.0	436.9	436.9	436.9

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

May 14, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Jul 15, 2013

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

n/a

If Yes, date of budget revision board adoption:

May 14, 2013

4. Period covered by the agreement:

Begin Date:

Jul 1 2013

End Date:

Jun 30 2015

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

128,167

0

0

% change in salary schedule from prior year
or

1.0%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
4,288,956	4,374,735	4,462,230
85.0%	85.0%	85.0%
2.0%	2.0%	2.0%

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

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

No	
----	--

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

Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
255,162	260,265	265,471
2.0%	2.0%	2.0%

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

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

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

Classified (Non-management) - Other

List other significant contract changes that have occurred since first interim 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 first interim projections?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	154.4	158.2	158.2	158.2

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	No	No
188,160		
1.0%		

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

1. Are costs of H&W benefit changes included in the interim and MYPs?

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

4. Percent projected change in H&W cost over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
2,340,598	2,387,410	2,435,158
85.0%	85.0%	85.0%
2.0%	2.0%	2.0%

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

1. Are step & column adjustments included in the budget and MYPs?

2. Cost of step & column adjustments

3. Percent change in step and column over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
292,548	298,399	304,367
2.0%	2.0%	2.0%

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

1. Are costs of other benefits included in the interim and MYPs?

2. Total cost of other benefits

3. Percent change in cost of other benefits over prior year

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

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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

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

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

Comments:
(optional)

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End of School District Second Interim Criteria and Standards Review