



**2013-2014
First Interim**

December 10, 2013



Santa Barbara Unified School District

720 Santa Barbara Street, Santa Barbara, CA 93101 Phone 805-963-4338, TDD 805-966-7734, Fax 805-966-6852
www.sbsdk12.org

To: Board of Education

From: Meg Jetté, Assistant Superintendent of Business

Date: December 10, 2013

Subject: Positive Certification of First Interim Financial Report for Fiscal Year 2013-14

INTRODUCTION

Santa Barbara Unified School District (SBUSD) staff has prepared the fiscal year 2013-14 first interim report for the board's review and approval. The 2013-14 first interim has been developed using the Local Control Funding Formula (LCFF) whereas the 2013-14 adopted budget was developed using revenue limit funding. As a result, there are many variances in revenues and expenditures which will be explained in this narrative.

The 2013-14 first interim projects a fund balance in the general fund that meets the SBUSD's minimum recommended reserve requirement of three percent for the current and two subsequent years. While the state's required minimum reserve has been met, the SBUSD still faces budget uncertainties due to the LCFF funding model, its unresolved implementation methods and clean-up language; including how the state will address the SBUSD's one-time redevelopment funds.

The multi-year projections (MYP) for the first interim are prepared using the LCFF model assuming a 1.5 percent Cost of Living Allowance (COLA) for 2013-14, 1.87 and 1.99 percent COLA for 2014-15 and 2015-16, respectively. The SBUSD is also entitled to gap funding (the difference between 2021 target amount and base year funding). The state estimates the gap funding to be 16.49 and 18.69 percent for 2014-15 and 15-16 respectively. However, there are conflicting opinions on percentage amounts on the gap increase; therefore staff has conservatively budgeted gap funding at 8.2 and 9.3 percent respectively; this is approximately a 50 percent reduction.

The following narrative explains the major differences from the 2013-14 adopted budget and the 2013-14 first interim. It further explains the assumptions used in the development of the first interim and its MYP.

LOCAL CONTROL FUNDING FORMULA

SBUSD operations are accounted for in the general fund. Unrestricted activity includes all of the SBUSD's revenues and expenditures that are made at the complete discretion of the board and are not subject to the rules and requirements of the categorical programs. Now that LCFF has been adopted into the state's budget, districts are funded by three primary sources: 1) base grants, 2) supplemental grants and 3) concentration grants. SBUSD staff has setup an unrestricted resource to enable the district to track supplemental and concentration funds to demonstrate that the budget supports the Local Control and Accountability Plan (LCAP). The LCAP is a district-site plan that establishes annual goals for all students, describes what will be done to achieve these goals, and details how the funds will be spent to increase services for English Learners (EL), low-income (LI) and foster youth (FY) students. Both the LCFF and the LCAP are tools that the SBUSD will use to identify spending more, provide more and achieve more as per state regulations.

Base Grant has a specific dollar amount per grade span multiplied by the Average Daily Attendance (ADA) in that grade span. This is equivalent to what would have been referred to as revenue limit.

Supplemental Grant is calculated using unduplicated pupil enrollment count for EL, LI and FY students. For the SBUSD this represents 56 percent of total enrollment. These funds will be tracked to ensure they are spent on the students that generate the funding.

Concentration Grant is additional funding based on the percentage of unduplicated pupil enrollment count that is greater than 55 percent. These funds will also be tracked in the same manner as the supplemental grant.

Other funding included in the target amount for 2021 are the add-ons for career technical education (CTE), transportation (special education and home-to-school), targeted instructional improvement, class size reduction and gap funding which is based on an incremental percentage increase.

The SBUSD should receive an estimated \$120,701,785 in funds for 2021. In addition, the state projects funding a yearly cost of living adjustment (COLA) which should make the SBUSD whole prior to the fiscal crisis. Currently, the district's funding gap is approximately \$33 million and the state will fund a percentage of the gap each year over the next eight years. The Legislative Analyst Office is now projecting that the gap may not be achieved until 2022, or later, as it will all depend on the state's rate of recovery.

There are significant variances from the adopted budget to the first interim. The main difference is in how the SBUSD is funded. LCFF combines twenty four funding sources totaling \$12.4 million into LCFF/revenue limit sources which represent the district's base, supplemental and concentration grants target amount in 2021. However, due to excess property taxes in 2012-13, the district must backfill \$7.9 million due to the **one-time** basic aid fair share in 2013-14. Currently, the fair share calculation reduces the district's LCFF base year funding which also reduces the target amount over the eight years, however; this unique problem will be **one of the two hundred items in the LCFF clean-up language going through legislation**. SBUSD staff feels confident that this will be resolved for subsequent years and the correction is reflected in its MYP. As of 2013-14 and beyond, basic aid fair share has been eliminated, therefore if the SBUSD receives excess property taxes or Redevelopment Agency (RDA) funds the district will not be subject to the fair share. Staff is projecting a slight increase in fund balance for the two subsequent years.

The chart below encapsulates the LCFF target amount calculation for 2021.

CALCULATE LCFF TARGET 2021						
						COLA 1.57%
Unduplicated as % of Enrollment				56%	56%	
<u>Grade Span</u>	<u>ADA</u>	<u>Base</u>	<u>Add-Ons</u>	<u>Supp</u>	<u>Concen</u>	TARGET
Grades K-3	2,633	6,952	723	860	39	22,572,684
Grades 4-6	1,765	7,056	-	790	36	13,911,975
Grades 7-8	2,966	7,266	-	814	37	24,071,440
Grades 9-12	6,120	8,419	219	968	44	59,055,646
Subtract NSS	-	-	-	-	-	-
NSS Allowance	-	-	-	-	-	-
TOTAL BASE	13,483	103,826,497	3,243,662	11,996,377	545,211	119,611,746
<u>Addition Add-ons</u>						
Targeted Instructional Improvement						265,578
Transportation: Special Education and Home-to-School						824,461
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET: 2021						\$ 120,701,785
2012-13 Base Year Funding						87,807,888
Gap Funding: Allocated over 8 years						\$ 32,893,897

The chart below clearly identifies the funding sources that are now included in the LCFF/revenue limit and shows the amount that is needed to back-fill these funds.

Categorical funds are now part of LCFF.

<u>Categorical Funding</u>	<u>Amount</u>
Advanced Placement Int Bac	2,088
Arts & Music Block Grant	217,937
Bilingual Teacher Training & Reader Services for the Blind & Teacher Peer Review	58,347
CA High School Exit Exam	166,597
CalSAFE	360,832
CBET	64,976
Child Oral Health Assessments	5,083
Class Size Reduction (9th grade)	443,338
Community Day Schools	52,889
Deferred Maintenance	506,888
Economic Impact Aid (EIA)	2,190,515
Gifted & Talented	103,195
Home to School & Special Education Transportation	824,461
Inst Materials Block Grant	804,840
K-3CSR 12-13	2,161,278
Math & Reading Prof Development	101,208
PE Teacher Incentive Grants	29,350
Prof Development BG	660,625
Pupil Retention BG	498,661
Sch & Library Improvement BG	1,012,754
School Safety Block Grant	292,416
Supplemental Instruction	1,034,654
Supplemental Sch Counseling	588,312
Targeted Instructional Improvement	265,578
Total Categoricals Received in 2012-13	\$ 12,446,822
Less Fair Share 2012-13	\$ (7,935,771)
Total Categoricals Received in 2013-14	\$ 4,511,051
Back Fill to make sites whole: source -fund balance	\$ 7,935,711
Funding that was on the restricted side of the Adopted Budget now on the unrestricted side	

UNRESTRICTED ACTIVITY

Adopted Budget vs First Interim - 2013-14			
UNRESTRICTED REVENUES			
	2013-14 Adopted Budget	2013-14 First Interim	Change
<u>Revenues</u>			
LCFF/Revenue Limit Sources	\$ 85,578,654	\$ 94,303,374	\$ 8,724,720
Federal Revenue	2,739	2,739	-
Other State Revenue	12,194,380	2,107,954	(10,086,426)
Other Local Revenue	5,644,062	5,652,062	8,000
Total Revenue	\$ 103,419,835	\$ 102,066,129	\$ (1,353,706)

CHANGES TO UNRESTRICTED REVENUES

LCFF/Revenue Limit Sources

The variances are due to the fact that the adopted budget was developed using revenue limit *not* LCFF. The increase is a combination of several reallocations between restricted and unrestricted and from other state to LCFF/revenue limit sources, gap funding of \$3.8 million and the \$7.9 million of fair share (explained under the LCFF section).

The following programs were on the restricted side of the adopted budget and are now part of the unrestricted LCFF/revenue limit sources: \$1.9 million in Economic Impact Aid (EIA) and \$824,000 in transportation for both special education and home-to-school.

Federal Revenue

No change.

Other State Revenue

Other state revenue reduction of \$10 million is primarily due to the one-time RDA funds the SBUSD received in 2012-13 in the amount of \$7.9 million. These RDA funds pushed the district into basic aid and therefore was subject to the fair share. In 2013-14, the state reclaims the fair share by reducing the district's entitlement by the \$7.9 million. The district then needed to backfill the \$7.9 million using fund balance. If RDA funds had not been disbursed in 2012-13 but disbursed in 2013-14 the SBUSD would not have been subject to the fair share and therefore would not be deficit spending.

The remaining reduction in other state revenue was due to common core funds moving from the unrestricted to the restricted side of the budget.

Other Local Revenue

Slight increase.

UNRESTRICTED EXPENDITURES			
	2013-14 Adopted Budget	2013-14 First Interim	Change
<u>Expenditures</u>			
Certificated Salaries	\$ 46,108,844	\$ 46,909,030	\$ 800,186
Classified Salaries	11,762,514	13,569,393	1,806,879
Employee Benefits	13,990,347	13,716,745	(273,602)
Books and Supplies	3,826,399	3,185,591	(640,808)
Services and Other Operating Expenses	8,972,152	12,755,629	3,783,477
Capital Outlay	422,500	486,160	63,660
Other Outgo (excludes transfers of indirect)	-	-	-
Other Outgo - Transfers of indirect Cost	(966,206)	(482,354)	483,852
Total Expenditures	\$ 84,116,550	\$ 90,140,194	\$ 6,023,644
Net Gain (Loss)	\$ 19,303,285	\$ 11,925,935	\$ (7,377,350)

SIGNIFICANT CHANGES TO UNRESTRICTED EXPENDITURE ESTIMATES

Salaries and Benefits

Salaries and benefits typically increase between adopted budget and first interim mainly due to the school sites hiring supplemental support with site funds. However, this year, the reallocation of funds from the restricted budget to the unrestricted budget is the main reason for the increase; EIA; Routine Restricted Maintenance (RRM).

Books and Supplies

This is the net effect of common core and EIA reallocation.

Services and Operating

This large increase is due to two main reasons. The district contracts its transportation services in the amount of \$2m which is now on the unrestricted side of the budget along with EIA and RRM expenses.

Capital Outlay

Slight increase.

UNRESTRICTED OTHER FINANCING AND SOURCE/USES			
	2013-14 Adopted Budget	2013-14 First Interim	Change
<u>Other Financing Sources/Uses</u>			
Interfund Transfer - In	\$ -	\$ 464,201	\$ 464,201
Interfund Transfer - Out	375,500	993,558	618,058
Other Sources	-	-	-
Other Uses	167,547	306,777	139,230
Contributions	(19,216,768)	(17,631,753)	1,585,015
Total Other Financing Sources/Uses	\$ (19,759,815)	\$ (18,467,887)	\$ 2,806,504
<u>Net Increase (Decrease) in Fund Balance</u>	\$ (456,530)	\$ (6,541,952)	\$ (6,085,422)

SIGNIFICANT CHANGES TO UNRESTRICTED OTHER FINANCING SOURCES/USES ESTIMATES

Transfers In

The transfer in is due to the SBUSD's antiquated self-insurance fund.

Transfers Out

Each year the SBUSD contributes \$100,000 to special reserve funds to plan for athletic field replacements. The deferred maintenance, Fund 14, is now part of LCFF; therefore to track the expense a contribution is made in the amount of \$514,000; re-class of Santa Barbara Charter CSR \$103,000.

Other Uses

Re-class of Adelante Charter CSR \$139 thousand.

Contributions

The net reduction contributions are due to the following: 1) all nurses were moved to special education from the unrestricted budget, 2) additional certificated full time equivalents (FTE) for Quetzal Alternative High School, 3) an increase in site case loads required additional staff, 4) an increase in hours for the SBUSD translators, 5) an increase in instructional assistants (IA) due to student needs, 6) and the reallocation of EIA, routine restricted maintenance and transportation.

UNRESTRICTED FUND BALANCE			
	2013-14 Adopted Budget	2013-14 First Interim	Change
<u>Fund Balance - Reserves</u>			
Beginning Fund Balance	\$ 11,844,595	\$ 11,844,595	\$ -
Restatements/Audit Adjustments	-	(38,539)	(38,539)
Results of Operations	(456,530)	(6,541,952)	(6,085,422)
Ending Fund Balance	\$ 11,388,065	\$ 5,264,104	\$ (6,123,961)

CHANGES IN FUND BALANCE

The SBUSD is projecting a **one-time** operating deficit in the amount of \$6,541,952 for the fiscal year 2013-14. Throughout the narrative, staff has identified the major difference between adopted budget and first interim due to LCFF. The greatest **one-time** impact on the ending fund balance is the 2012-13 fair share of \$7.9 million. Because most of these funds were allocated to the school sites for their programs, there was never a doubt that the district would not backfill with ending fund balance. Staff believes this reduction will be rectified through legislation and will be a **one-time** event. The SBUSD remains above the three percent reserve amount for 2013-14.

Parcel Tax Activity

In the November 2012 election, the voters approved two new parcel tax measures for SBUSD. Voters passed Measure A for the high schools in the amount of \$45 per parcel, and Measure B for the elementary schools in the amount of \$48 per parcel. These new parcel taxes will be levied for four years beginning with the 2013-14 fiscal year. All funds received from the parcel taxes are local revenues that are deposited directly into the designated SBUSD parcel tax fund at the county treasury and are not touched by the State of California.

SBUSD staff projects revenue from the new parcel taxes of \$3,151,709 in fiscal year 2013-14. The amount of revenue received by the district is directly impacted by the number of exemptions applied for and granted to senior citizens each year. The number of exemptions processed and approved can vary widely from one year to the next.

Restricted Activity

Restricted activity includes all of the SBUSD's revenues and expenditures that are made in the categorical programs as prescribed by the state and federal governments. Presented below are statements of **restricted** revenues and expenditures for the SBUSD general fund. Any significant variances from the adopted budget to the 2013-14 first interim are explained.

Adopted Budget vs First Interim - 2013-14				
RESTRICTED REVENUES				
	2013-14 Adopted Budget	2013-14 First Interim	Change	
<u>Revenues</u>				
LCFF/Revenue Limit Sources	\$ 3,263,548	\$ 2,095,005	\$ (1,168,543)	
Federal Revenue	7,367,574	7,660,117	292,543	
Other State Revenue	3,933,320	4,215,138	281,818	
Other Local Revenue	1,031,996	2,668,322	1,636,326	
Total Revenue	\$ 15,596,438	\$ 16,638,582	\$ 1,042,144	

CHANGES TO REVENUE

Revenue Limit Sources

There is a decrease due to a reduction in revenue limit funding which does not exist as of 2013-14 for special education and continuing education.

Federal Revenue

The increase is due to the reduction of the federal sequestration.

Other State Revenue

The slight increase is the net effect due to the increase of the After School Education and Safety (ASES) funding; reallocation of EIA, common core funding and transportation; and an increase in restricted lottery.

Other Local Revenue

The substantial increase is due to the unknown nature of donations received from one year to the next. The school sites now have a more accurate projection.

RESTRICTED EXPENDITURES			
	2013-14 Adopted Budget	2013-14 First Interim	Change
<u>Expenditures</u>			
Certificated Salaries	\$ 13,208,377	\$ 13,545,995	\$ 337,618
Classified Salaries	8,051,619	7,442,803	(608,816)
Employee Benefits	4,851,977	5,065,731	213,754
Books and Supplies	1,615,441	3,427,522	1,812,081
Services and Other Operating Expenses	6,678,709	4,149,424	(2,529,285)
Capital Outlay	118	82,606	82,488
Other Outgo (excludes transfers of indirect)	33,796	33,796	-
Other Outgo - Transfers of indirect Cost	373,169	222,433	(150,736)
Total Expenditures	\$ 34,813,206	\$ 33,970,310	\$ (842,896)
Net Gain (Loss)	\$ (19,216,768)	\$ (17,331,728)	\$ 1,885,040

CHANGES IN EXPENDITURES

Salaries and Benefits

The net decrease is partially due to the following: 1) all nurses were moved to special education from the unrestricted budget, 2) additional certificated FTEs for Quetzal Alternative High School, 3) an increase in site case loads required additional staff, 4) increase in hours for the SBUSD translator, 4) increase in IAs due to student needs, and 5) use of federal funds in hiring of school site support staff.

Services and Operating

The reduction is due to the reallocation of RRM, EIA and mostly transportation.

Capital Outlay:

The increase is due mostly to the additional funds the district received for mental health which was used on our center for therapeutic education/emotionally disturbed programs.

Other Outgo:

The decrease is due to the reduction in the SBUSD's indirect cost rate for 2013-14 which reduces the amount of transfers for indirect costs.

RESTRICTED OTHER FINANCING AND SOURCE/USES				
	2013-14 Adopted Budget	2013-14 First Interim	Change	
<u>Other Financing Sources/Uses</u>				
Interfund Transfer - In	\$ -	\$ -	\$	-
Interfund Transfer - Out	-	-		-
Other Sources	-	-		-
Other Uses	-	-		-
Contributions	(19,216,768)	(17,631,753)		1,585,015
Total Other Financing Sources/Uses	\$ (19,216,768)	\$ (17,631,753)	\$	1,585,015
<i>Net Increase (Decrease) in Fund Balance</i>	\$ -	\$ 300,025	\$	300,025

CHANGES IN OTHER FINANCING SOURCES/USES

Transfers In

No change.

Transfers Out

No change.

Contributions:

The net reduction contributions is due to the following: 1) all nurses were moved to special education from the unrestricted budget, 2) additional certificated FTEs for Quetzal Alternative High School, 3) an increase in site case loads required additional staff, 4) increase in hours for the SBUSD's translator, 4) increase in IAs due to student need, and 5) the reallocation of EIA, RRM and transportation.

RESTRICTED FUND BALANCE			
	2013-14 Adopted Budget	2013-14 First Interim	Change
<u>Fund Balance - Reserves</u>			
Beginning Fund Balance	\$ 1,911,100	\$ 1,911,100	\$ -
Restatements/Audit Adjustments	-	(15,615)	(15,615)
Results of Operations	-	-	-
Ending Fund Balance	1,911,100	2,195,510.81	284,410

CHANGES IN FUND BALANCE

Fund Balance

The SBUSD is projecting a surplus in 2013-14 in restricted programs which will result in the increase to ending fund balance of \$2,195,511. Part of the increase to the 2013-14 ending fund balance is common core funding the district received and only projecting to spend 50 percent of the funds this year. In 2014-15 the district is planning on spending the balance, \$1.4 million, of the common core funds, and therefore will spend down its restricted reserves.

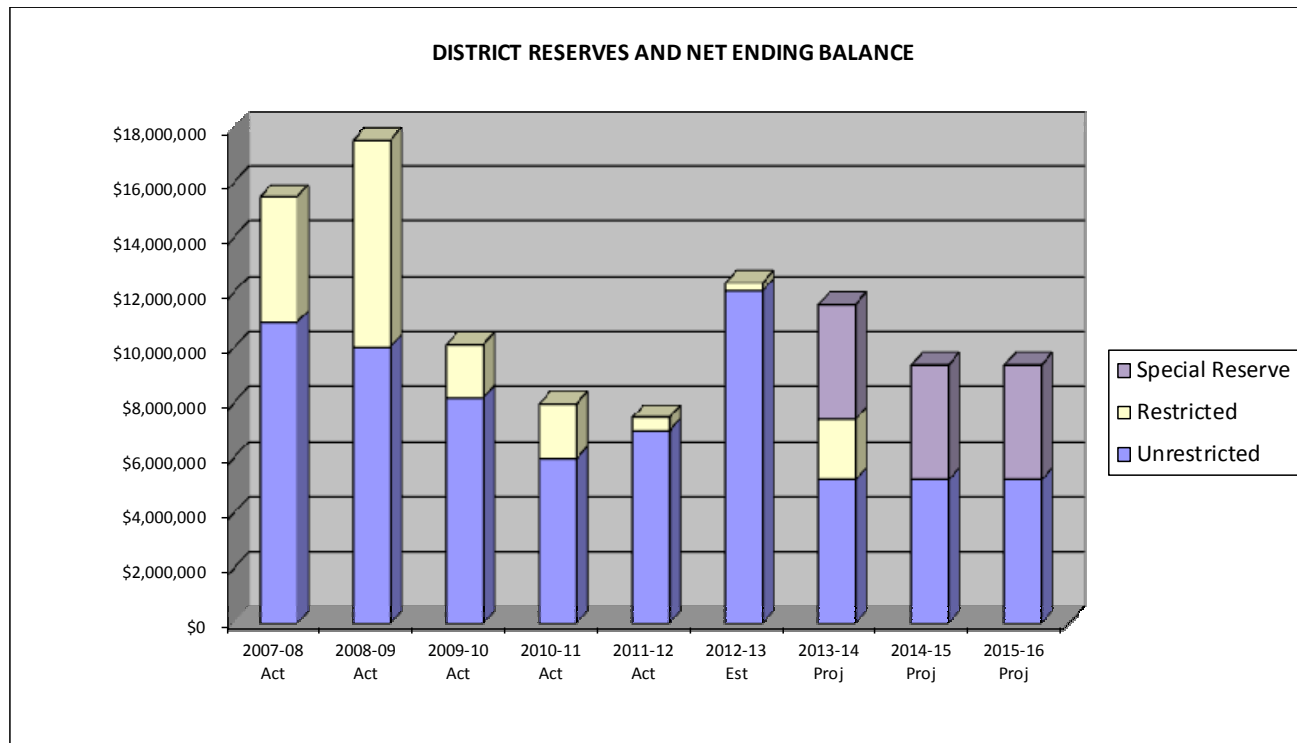
CONTRIBUTION

Encroachment occurs when a restricted program is not fully funded by a dedicated funding source and the unfunded portion is paid for out of unrestricted general fund dollars. District staff usually provides a graph to illustrate the encroachment; however, the SBUSD's programs that are encroaching on the general fund are fewer due to LCFF. The following are a recap of the general fund contribution:

- Special education \$16,472,004
- Continuation education \$1,044,000
- Miscellaneous \$115,709.

RESERVES AND NET ENDING FUND BALANCE

A school district's net ending balance is a reserve account to fund unforeseen events in a subsequent fiscal year. Included within the projected net ending balance is a "reserve for economic uncertainties," which is a minimum three percent balance that the state requires to be retained. The reserve for economic uncertainties is above the state's minimum requirement of three percent; and is currently projected at 7.52 percent, including Special Reserve-Fund 17, for 2013-14.



LOTTERY REVENUE

Lottery funding is provided to school districts based on the prior year end of ADA. The rates per ADA are projected to remain the same in 2013-14 as they were in 2012-13. The lottery funding rates per ADA are projected to be \$126 for unrestricted and \$30 for restricted.

Lottery Revenue		
	2013-14 Adopted Budget	2013-14 First Interim
Unrestricted	\$ 1,505,331	\$ 1,760,922
Restricted - Instructional Materials	388,387	389,387
Total	\$ 1,893,718	\$ 2,150,309

Lottery funds are not predictable and can go up or down based on the sales of lottery tickets. The Lottery Commission will provide updates to the projections from time to time; however they do not make changes to the projections in the middle of the year on a routine basis. They will adjust estimates when there is a material change in the sales pattern up or down.

ENROLLMENT/ADA HISTORY AND PROJECTIONS

Using the cohort survival, it is anticipated that the SBUSD will decline in enrollment over the next two school years. As a result, the district's MYP uses prior year P-2 ADA to project revenue limit revenue for the district for fiscal year 2014-15.

Description	2008-09 Actual	2009-10 Actual	2010-11 Actual	2011-12 Actual	2012-13 Actual	2013-14 Proj	2014-15 Proj	2015-16 Proj
Total Enrollment	14,423	14,335	14,071	14,044	14,208	14,111	14,038	14,094
Total ADA	13,835	13,593	13,225	13,308	13,418	13,293	13,224	13,306

These figures do not include ADA from County Ed Programs

MULTIYEAR PROJECTIONS

The MYP for the Fiscal Year 2013-14 First Interim Report for the Santa Barbara Unified School District has been prepared for the board's review and approval. The MYP reflects LCFF funding for the two subsequent years.

More than ever, this year, the multi-year forecast will be different between the forecasted and actual results, due to events and circumstances that do not occur as anticipated, and those unexpected differences may be material. Stakeholders must recognize this inherent limitation of the financial forecast process. These limitations include issues with the LCFF's final regulations and calculation to determine funding. Both the Department of Finance and California Department of Education agree, clean-up legislation is need and may be need for several years as more anomalies are discovered.

General Fund Multiyear Projections Unrestricted/Restricted			
	2013-14	2014-15	2015-16
<u>Revenues</u>			
Revenue Limit Sources	\$ 96,398,379	\$ 103,595,495	\$ 106,888,954
Federal Revenue	7,662,856	7,662,856	7,662,856
Other State Revenue	6,323,092	3,523,092	3,523,092
Other Local Revenue	8,320,384	8,313,768	8,313,768
Other Financing Sources	464,201	-	-
<i>Total Revenue</i>	\$ 119,168,912	\$ 123,095,211	\$ 126,388,670
<u>Expenditures</u>			
Salaries & Benefits	\$ 100,249,697	\$ 101,295,713	\$ 102,512,879
Other Adjustments	-	351,818	1,582,300
Books and Supplies	6,613,113	6,093,973	6,092,553
Services and Other Operating Expenses	16,905,053	16,200,710	14,263,129
Capital Outlay	568,766	432,862	443,370
Other Outgo	(226,125)	(230,949)	(235,820)
Other Financing Uses	1,300,335	794,026	797,124
<i>Total Expenditures</i>	\$ 125,410,839	\$ 124,938,153	\$ 125,455,535
Net Gain Increase (Decrease) in Fund Balance	\$ (6,241,927)	\$ (1,842,942)	\$ 933,135
Beginning Fund Balance	13,701,542	7,459,615	5,616,673
Restricted Fund alance	(2,195,512)		
Other Reserves: Fund 17	4,162,242	4,162,242	4,162,242
Total Available Reserves	\$ 9,426,344	\$ 9,778,915	\$ 10,712,050
Total Available Reserves %	7.52%	7.83%	8.54%

ASSUMPTIONS AND SIGNIFICANT ADJUSTMENTS IN THE MULTIYEAR PROJECTIONS

REVENUES

All revenues projected on the MYP were conservatively based on LCFF funding calculated using the 2013-14 LCFF/Business and Administration Steering Committee (BASC) calculator. The LCFF/BASC calculator is the one tool that is available to calculate funding for the current and two subsequent years. Even though it is not the official tool and it is not part of the Standardized Account Code Structure (SACS) software it is the only tool available with the amount of detail needed to develop the budget. Until the state has incorporated its own tool in the SACS software both the California Department of Finance and the California Department of Education have recognized that the LCFF/BASC calculator is the “go to” tool for districts.

Other State Revenue

Other state restricted revenues are reduced in 2015-16 to reflect the end of the two years of common core state standards (CCSS) funding in 2014-15. The district does not project to receive any CCSS funding in 2015-16.

EXPENDITURES

Salaries and Benefits

Certificated and classified salaries are projected to increase by a percent each year due to step and column movement. We have also included an increase of two percent in health and welfare benefits each year.

Other Adjustments

The adjustment in 2015-16 of \$1 million is to possibly restore maintenance and operation to 2008-2009 amount prior to the fiscal crisis.

Fund Balance

The combined restricted/unrestricted fund balances for the SBUSD meets the minimum three percent unrestricted reserve recommendation for all three years presented in this multiyear projection. The reduction in fund balance for 2014-15 of 1.8 million is mainly due to spending the remaining \$1.4 million of common core funding.

OTHER FUNDS

Following are revenue and expenditure detail and the effect on fund balance for all other district funds:

FORM 09 – CHARTER SCHOOL FUND

This fund is used by the SBUSD to account for the activities of the district sponsored Santa Barbara Charter School (SBCS). This allows the district to separate activities of the SBCS from the district's general fund. Other SBUSD sponsored charter schools operate independently from the district and are not reported in SBUSD financial reports. These charter schools issue their own reports.

	2013-14	2013-14	
Form 09 - Charter School	Adopted Budget	First Interim	Net Change
<i>Revenues</i>	<i>A</i>	<i>B</i>	<i>(B - A) = C</i>
LCFF/Revenue Limit Sources	\$ 1,557,745	\$ 1,963,506	\$ 405,761
Federal Revenue	38,774	38,774	-
Other State	356,605	177,028	(179,577)
Other Local	173,616	73,616	(100,000)
Interfund Transfers-Transfer In	22,500	126,387	103,887
Total	\$ 2,149,240	\$ 2,379,311	\$ 230,071
<i>Expenditures</i>	<i>A</i>	<i>B</i>	<i>(A - B) = C</i>
Salaries and Benefits	1,593,348	1,780,012	\$ (186,664)
Books and Supplies	76,987	113,362	(36,375)
Service and Other Operating	58,672	126,803	(68,131)
Capital Outlay	-	-	-
Other Outgo	401,199	149,809	251,390
Transfers Out	-	-	-
Total	\$ 2,130,206	\$ 2,169,986	\$ (39,780)
Change to Fund Balance	\$ 19,034	\$ 209,325	\$ 190,291

FORM 12 – CHILD DEVELOPMENT FUND

This fund is used to account separately for federal, state, and local revenues to operate child development programs.

The principal revenues in this fund are:

- Child Nutrition Programs (federal)
- State Preschool
- Child Nutrition Programs (state)
- Child Development Apportionments

All funding received by a Local Education Agency (LEA) for, or from the operation of, child development services covered under the Child Care and Development Services Act (Education Code Section 8200 et seq.) shall be deposited into this fund. The moneys may be used only for expenditures for the operation of child development programs. The costs incurred in the maintenance and operation of child development services shall be paid from this fund, with accounting to reflect specific funding sources (Education Code Section 8328).

Form 12 - Child Development	2013-14	2013-14	Net Change
	Adopted Budget	First Interim	
Revenues	A	B	(B - A) = C
Federal Revenue	\$ 806,396	\$ 812,428	\$ 6,032
Other State	2,604,052	2,598,020	(6,032)
Other Local	189,797	643,493	453,696
Interfund Transfers-Transfer In	-	-	-
Total	\$ 3,600,245	\$ 4,053,941	\$ 453,696
Expenditures	A	B	(A - B) = C
Salaries and Benefits	2,770,056	3,171,261	\$ (401,205)
Books and Supplies	117,238	137,821	(20,583)
Service and Other Operating	521,113	648,665	(127,552)
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	191,838	110,112	81,726
Total	\$ 3,600,245	\$ 4,067,859	\$ (467,614)
Change to Fund Balance	\$ -	\$ (13,918)	\$ (13,918)

FORM 13 – CAFETERIA SPECIAL REVENUE FUND

This fund is used to account separately for federal, state, and local resources to operate the food service program (*Education Code* sections 38090–38093).

The principal revenues in this fund are:

- Child Nutrition Programs (federal)
- Child Nutrition Programs (state)
- Food Service Sales
- Interest
- All Other Local Revenue

The cafeteria special revenue fund (fund 13) shall be used only for those expenditures authorized by the governing board as necessary for the operation of the LEA's food service program (*Education Code* sections 38091 and 38100).

The governing board of an LEA may establish and maintain within Fund 13, cafeteria special revenue Fund, a reserve for cafeteria equipment (*Education Code* Section 38102).

Form 13 - Cafeteria	2013-14		2013-14	
	Adopted Budget	First Interim	Net Change	
Revenues	A	B	(B - A) = C	
Federal Revenue	\$ 4,159,000	\$ 4,170,000	\$	11,000
Other State	334,000	\$ 335,400	\$	1,400
Other Local	1,589,000	1,595,750	\$	6,750
Interfund Transfers-Transfer In	253,000	253,000	\$	-
Total	\$ 6,335,000	\$ 6,354,150	\$	19,150
Expenditures	A	B	(A - B) = C	
Salaries and Benefits	\$ 3,412,800	\$ 3,436,950	\$	(24,150)
Books and Supplies	2,077,600	2,112,815		(35,215)
Service and Other Operating	394,500	395,672		(1,172)
Capital Outlay	30,500	22,000		8,500
Other Outgo	49,294	51,408		(2,114)
Transfers Out	-	-		-
Total	\$ 5,964,694	\$ 6,018,844	\$	(54,150)
Change to Fund Balance	\$ 370,306	\$ 335,306	\$	(35,000)

FORM 14 – DEFERRED MAINTENANCE FUND

This fund is used to account separately for state apportionments and the LEA's contributions for deferred maintenance purposes (Education Code sections 17582–17587).

The principal revenues in this fund are:

- Deferred maintenance allowance
- Interest
- Inter-fund transfers in

Moneys in this fund may be expended only for the following purposes:

- Major repair or replacement of plumbing, heating, air-conditioning, electrical, roofing, and floor systems
- Exterior and interior painting of school buildings, including a facility that a county office of education is authorized to use pursuant to *Education Code* sections 17280–17317
- The inspection, sampling, and analysis of building materials
- The encapsulation or removal of asbestos-containing materials
- The inspection, identification, sampling, and analysis of building materials to determine the presence of lead-containing materials
- Any other items of maintenance approved by the State Allocation Board

In addition, whenever the state funds provided pursuant to Education Code sections 17584 and 17585 (apportionments from the State Allocation Board) are insufficient to fully match the local funds deposited in this fund, the governing board of a school district may transfer the excess local funds deposited in this fund to any other expenditure classifications in other funds of the district (Education Code sections 17582 and 17583).

Form 14 - Deferred Maintenance	2013-14 Adopted Budget	2013-14 First Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	514,171	-	(514,171)
Other Local	500	500	-
Interfund Transfers-Transfer In	-	514,171	514,171
Total	\$ 514,671	\$ 514,671	\$ -
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ 53,123	\$ 51,177	\$ 1,946
Books and Supplies	114,000	16,446	97,554
Service and Other Operating	347,498	447,048	(99,550)
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ 514,621	\$ 514,671	\$ (50)
Change to Fund Balance	\$ 50	\$ -	\$ (50)

FORM 17 – SPECIAL RESERVE FOR NON-CAPITAL OUTLAY

This fund is used primarily to provide for the accumulation of general fund moneys for general operating purposes other than for capital outlay (Education Code Section 42840). Amounts from this special reserve fund must first be transferred into the general fund or other appropriate fund before expenditures may be made (Education Code Section 42842).

Although this fund is authorized by statute, it does not meet the generally accepted accounting principles definition of a special revenue fund; it functions effectively as an extension of the general fund. For presentation in the audited financial statements, this fund can either be combined with the general fund, or it can be reported separately and the departure from GAAP explained.

Form 17 - Special Reserve non Capital	2013-14		Net Change
	Adopted Budget	First Interim	
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	-	-	-
Interfund Transfers-Transfer In	100,000	100,000	-
Total	\$ 100,000	\$ 100,000	\$ -
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ -	\$ -	\$ -
Change to Fund Balance	\$ 100,000	\$ 100,000	\$ -

Amounts that have been transferred into this special reserve fund are intended to be saved for future needs of the district such as savings to replace turf fields as needed and to replace electric carts at school sites. Funding will be transferred out of this fund and into the proper fund when the time comes to make the necessary expenditures.

FORM 21 – BUILDING FUND

This fund exists primarily to account separately for proceeds from the sale of bonds (Education Code Section 15146) and may not be used for any purposes other than those for which the bonds were issued. Other authorized revenues to the building fund (fund 21) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and revenue from rentals and leases of real property specifically authorized for deposit into the fund by the governing board (Education Code Section 41003).

The principal revenues and other sources in this fund are:

- Rentals and leases
- Interest
- Proceeds from the sale of bonds
- Proceeds from the sale/lease-purchase of land and buildings

Expenditures in fund 21, building fund, are most commonly made against the 6000 object codes for capital outlay. Another example of an authorized expenditure in fund 21 is repayment of State School Building Aid out of proceeds from the sale of bonds (Education Code Section 16058).

Form 21 - Building	2013-14 Adopted Budget	2013-14 First Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	1,065,920	1,150,545	84,625
Other Sources	55,000,000	55,000,000	-
Total	\$ 56,065,920	\$ 56,150,545	\$ 84,625
Expenditures	A	B	(A - B) = C
Salaries and Benefits	593,804	586,468	\$ 7,336
Books and Supplies	6,054	6,054	\$ -
Service and Other Operating	332,100	422,835	\$ (90,735)
Capital Outlay	31,303,999	40,498,924	\$ (9,194,925)
Other Outgo	-	-	\$ -
Transfers Out	-	-	-
Total	\$ 32,235,957	\$ 41,514,281	\$ (9,278,324)
Change to Fund Balance	\$ 23,829,963	\$ 14,636,264	\$ (9,193,699)

FORM 25 – CAPITAL FACILITIES FUND

This fund is used primarily to account separately for moneys received from fees levied on developers or other agencies as a condition of approving a development (Education Code sections 17620–17626). The authority for these levies may be county/city ordinances (Government Codes sections 65970–65981) or private agreements between the LEA and the developer. Interest earned in the Capital Facilities Fund (Fund 25) is restricted to that fund (Government Code Section 66006).

The principal revenues in this fund are the following:

- Interest
- Mitigation/developer fees

Expenditures in fund 25, capital facilities fund, are restricted to the purposes specified in Government Code sections 65970–65981 or to the items specified in agreements with the developer (Government Code Section 66006). Expenditures incurred in another fund may be reimbursed to that fund by means of an inter-fund transfer.

Form 25 - Capital Facilities	2013-14	2013-14	Net Change
	Adopted Budget	First Interim	
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	621,000	621,000	-
Interfund Transfers-Transfer In	-	-	-
Total	\$ 621,000	\$ 621,000	\$ -
Expenditures	A	B	(A - B) = C
Salaries and Benefits	53,123	52,643	\$ 480
Books and Supplies	67,500	70,440	\$ (2,940)
Service and Other Operating	12,000	22,500	\$ (10,500)
Capital Outlay	214,715	788,551	\$ (573,836)
Other Outgo	-	-	\$ -
Transfers Out	-	-	\$ -
Total	\$ 347,338	\$ 934,134	\$ (586,796)
Change to Fund Balance	\$ 273,662	\$ (313,134)	\$ (586,796)

Form 35 – County School Facilities Fund

This fund is established pursuant to Education Code Section 17070.43 to receive apportionments from the 1998 State School Facilities Fund (Proposition 1A), the 2002 State School Facilities Fund (Proposition 47), or the 2004 State School Facilities Fund (Proposition 55) authorized by the State Allocation Board for new school facility construction, modernization projects, and facility hardship grants, as provided in the Leroy F. Greene School Facilities Act of 1998 (Education Code Section 17070 et seq.).

The principal revenues and other sources in this fund are:

- School Facilities Apportionments
- Interest
- Inter-fund Transfers In

Funding provided by the State Allocation Board for reconstruction of facilities after disasters such as flooding may be deposited to fund 35. Typical expenditures in this fund are payments for the costs of sites, site improvements, buildings, building improvements, and furniture and fixtures capitalized as a part of the construction project.

Form 35 - County School Facilities	2013-14 Adopted Budget	2013-14 First Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -		\$ -
Other State	-		-
Other Local	100	100	-
Interfund Transfers-Transfer In	-		-
Total	\$ 100	\$ 100	\$ -
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	24,546	(24,546)
Other Outgo	-	-	-
Transfers Out	-	-	-
Total	\$ -	\$ 24,546	\$ (24,546)
Change to Fund Balance	\$ 100	\$ (24,446)	\$ (24,546)

Form 40 – Special Reserve Fund (Capital Outlay)

This fund exists primarily to provide for the accumulation of general fund moneys for capital outlay purposes (Education Code Section 42840). This fund may also be used to account for any other revenues specifically for capital projects that are not restricted to funds 21, 25, 30, 35, or 49. Other authorized resources that may be transferred to the special reserve fund for capital outlay projects (fund 40) are proceeds from the sale or lease-with-option-to-purchase of real property (Education Code Section 17462) and rentals and leases of real property specifically authorized for deposit to the fund by the governing board (Education Code Section 41003).

The principal revenues and other sources in this fund are:

- Federal, State, or local revenues
- Rentals and leases
- Interest
- Other authorized Inter-fund transfers in
- Proceeds from sale/lease-purchase of land and buildings
- Federal Emergency Management Act (FEMA)

Resource 6200, class size reduction facilities funding, may be transferred from the general fund to fund 40 for construction projects. Transfers authorized by the board from the general fund must be expended for capital outlay purposes. Proceeds from the sale or lease-with-option-to-purchase may be spent for capital outlay purposes, costs of maintenance of the LEA's property, and future maintenance and renovation of school sites (*Education Code* Section 17462). Expenditures for capital outlay are most commonly made against the 6000 object codes for capital outlay. Salaries of school district employees whose work is directly related to projects financed by fund 40 revenues are capitalized as a part of the capital facilities project.

Form 40 - Capital Outlay	2013-14 Adopted Budget	2013-14 First Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	-	-	-
Other Local	400	400	-
Interfund Transfers-Transfer In	-	-	-
Total	\$ 400	\$ 400	\$ -
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -		\$ -
Books and Supplies	-	8,029	(8,029)
Service and Other Operating	-		-
Capital Outlay	107,000	119,104	(12,104)
Other Outgo	-		-
Transfers Out	-		-
Total	\$ 107,000	\$ 127,133	\$ (20,133)
Change to Fund Balance	\$ (106,600)	\$ (126,733)	\$ (20,133)

Form 51 and 52 - Bond Interest and Redemption Funds

This fund is used for the repayment of bonds issued for an LEA (Education Code sections 15125–15262). The county board of supervisors issues the bonds. The proceeds from the sale of the bonds are deposited in the county treasury to the building fund (Fund 21) of the LEA. Any premiums or accrued interest received from the sale of the bonds must be deposited in the bond interest and redemption fund (Fund 51-54) of the LEA.

The county auditor-controller maintains control over the LEA's bond interest and redemption fund. The principal and interest on the bonds must be paid by the county treasurer from taxes levied by the county auditor-controller.

The principal revenues in this fund are:

- State subventions for homeowners' exemptions
- Other subventions/in-lieu taxes
- Secured roll taxes
- Unsecured roll taxes
- Prior years' taxes
- Interest

Expenditures in this fund are limited to bond interest, redemption, and related costs. Any money remaining in this fund after the payment of all bonds and coupons payable from the fund, or any money in excess of an amount sufficient to pay all unpaid bonds and coupons payable from the fund, shall be transferred to the General Fund upon order of the County Auditor (Education Code Section 15234).

Form 51/52 - Bond Interest & Redemption	2013-14 Adopted Budget	2013-14 First Interim	Net Change
Revenues	A	B	(B - A) = C
Federal Revenue	\$ -	\$ -	\$ -
Other State	35,467	50,229	14,762
Other Local	7,741,151	10,653,146	2,911,995
Other Sources	66,772	1,783,699	1,716,927
Total	\$ 7,843,390	\$ 12,487,074	\$ 4,643,684
Expenditures	A	B	(A - B) = C
Salaries and Benefits	\$ -	\$ -	\$ -
Books and Supplies	-	-	-
Service and Other Operating	-	-	-
Capital Outlay	-	-	-
Other Outgo	7,600,643	8,739,909	(1,139,266)
Transfers Out	-	-	-
Total	\$ 7,600,643	\$ 8,739,909	\$ (1,139,266)
Change to Fund Balance	\$ 242,747	\$ 3,747,165	\$ 3,504,418

G = General Ledger Data; S = Supplemental Data

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

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: December 10, 2013

Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

_____ QUALIFIED CERTIFICATION

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

_____ NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Meg Jette

Telephone: 805-963-4338 ext 6230

Title: Assistant Superintendent of Business

E-mail: mjette@sbsdk12.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• Management/supervisor/confidential? (Section S8C, Line 1b)		X
		For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
S8	Labor Agreement Budget Revisions	• 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	

Description	Resource Codes	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	85,578,654.00	85,578,654.00	18,395,195.75	94,303,374.00	8,724,720.00	10.2%
2) Federal Revenue		8100-8299	2,739.00	2,739.00	0.00	2,739.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,194,380.00	12,194,380.00	(33,554.85)	2,107,954.00	(10,086,426.00)	-82.7%
4) Other Local Revenue		8600-8799	5,644,062.00	5,644,062.00	569,654.60	5,652,062.00	8,000.00	0.1%
5) TOTAL, REVENUES			103,419,835.00	103,419,835.00	18,931,295.50	102,066,129.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	46,108,844.00	46,108,844.00	14,438,915.69	46,909,030.00	(800,186.00)	-1.7%
2) Classified Salaries		2000-2999	11,762,514.00	11,762,514.00	5,220,498.96	13,569,393.00	(1,806,879.00)	-15.4%
3) Employee Benefits		3000-3999	13,990,347.00	13,990,347.00	4,238,309.30	13,716,745.00	273,602.00	2.0%
4) Books and Supplies		4000-4999	3,826,399.00	3,826,399.00	939,652.66	3,185,591.00	640,808.00	16.7%
5) Services and Other Operating Expenditures		5000-5999	8,972,152.00	8,972,152.00	4,690,612.40	12,755,629.00	(3,783,477.00)	-42.2%
6) Capital Outlay		6000-6999	422,500.00	422,500.00	233,916.90	486,160.00	(63,660.00)	-15.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	27,266.22	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(966,206.00)	(966,206.00)	0.00	(482,354.00)	(483,852.00)	50.1%
9) TOTAL, EXPENDITURES			84,116,550.00	84,116,550.00	29,789,172.13	90,140,194.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			19,303,285.00	19,303,285.00	(10,857,876.63)	11,925,935.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	12,000,000.00	464,201.00	464,201.00	New
b) Transfers Out		7600-7629	375,500.00	375,500.00	12,000,000.00	993,558.00	(618,058.00)	-164.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	167,547.00	167,547.00	0.00	306,777.00	(139,230.00)	-83.1%
3) Contributions		8980-8999	(19,216,768.00)	(19,216,768.00)	(33,688.31)	(17,631,753.00)	1,585,015.00	-8.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,759,815.00)	(19,759,815.00)	(33,688.31)	(18,467,887.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(456,530.00)	(456,530.00)	(10,891,564.94)	(6,541,952.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,844,594.87	11,844,594.87		11,844,594.87	0.00	0.0%
b) Audit Adjustments		9793	(45,588.20)	(45,588.20)		(45,588.20)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,799,006.67	11,799,006.67		11,799,006.67		
d) Other Restatements		9795	7,049.27	7,049.27		7,049.27	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,806,055.94	11,806,055.94		11,806,055.94		
2) Ending Balance, June 30 (E + F1e)			11,349,525.94	11,349,525.94		5,264,103.94		
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	2,645,311.00	0.00		1,501,779.00		
d) Assigned								
Other Assignments		9780	4,804,214.94	7,549,525.94		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,900,000.00	3,800,000.00		3,762,324.94		
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	1,648,719.00	6,145,313.00	6,145,313.00	New
Education Protection Account State Aid - Current Year		8012	2,645,311.00	2,645,311.00	672,408.00	2,689,632.00	44,321.00	1.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	599,213.00	599,213.00	0.00	592,507.00	(6,706.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	79,791,096.00	79,791,096.00	15,448,828.58	84,159,825.00	4,368,729.00	5.5%
Unsecured Roll Taxes		8042	3,381,067.00	3,381,067.00	2,677,323.51	2,983,931.00	(397,136.00)	-11.7%
Prior Years' Taxes		8043	(489,776.00)	(489,776.00)	(54,773.47)	(334,548.00)	155,228.00	-31.7%
Supplemental Taxes		8044	353,159.00	353,159.00	205,646.72	0.00	(353,159.00)	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,688,470.00	6,688,470.00	0.00	5,350,132.00	(1,338,338.00)	-20.0%
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			92,968,540.00	92,968,540.00	20,598,152.34	101,586,792.00	8,618,252.00	9.3%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,276,189.00)	(1,276,189.00)	0.00	0.00	1,276,189.00	-100.0%
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	251,830.00	251,830.00	435.64	0.00	(251,830.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,365,527.00)	(6,365,527.00)	(2,203,392.23)	(7,283,418.00)	(917,891.00)	14.4%
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			85,578,654.00	85,578,654.00	18,395,195.75	94,303,374.00	8,724,720.00	10.2%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
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	330	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	2,739.00	2,739.00	0.00	2,739.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,739.00	2,739.00	0.00	2,739.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	1,905,309.00	1,905,309.00	0.25	0.00	(1,905,309.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	322,032.00	322,032.00	0.00	322,032.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,505,331.00	1,505,331.00	74,485.77	1,760,922.00	255,591.00	17.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
34								
All Other State Revenue	All Other	8590	8,461,708.00	8,461,708.00	(108,040.87)	25,000.00	(8,436,708.00)	-99.7%

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)
TOTAL, OTHER STATE REVENUE			12,194,380.00	12,194,380.00	(33,554.85)	2,107,954.00	(10,086,426.00)	-82.7%

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)
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	3,151,709.00	3,151,709.00	(45.00)	3,151,709.00	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	4,472.50	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	294,000.00	294,000.00	127,221.17	294,000.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	9,209.57	100,000.00	(200,000.00)	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	238,504.00	238,504.00	0.00	238,504.00	0.00	0.0%
Mitigation/Developer Fees		8681	17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	59,236.00	175,000.00	175,000.00	New
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	1,642,449.00	1,642,449.00	369,560.36	1,675,449.00	33,000.00	2.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,644,062.00	5,644,062.00	569,654.60	5,652,062.00	8,000.00	0.1%
TOTAL, REVENUES			103,419,835.00	103,419,835.00	18,931,295.50	102,066,129.00	(1,353,706.00)	-1.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	38,946,786.00	38,946,786.00	11,579,486.88	39,230,735.00	(283,949.00)	-0.7%
Certificated Pupil Support Salaries		1200	2,775,914.00	2,775,914.00	844,184.51	2,680,732.00	95,182.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	4,203,185.00	4,203,185.00	1,918,998.59	4,684,404.00	(481,219.00)	-11.4%
Other Certificated Salaries		1900	182,959.00	182,959.00	96,245.71	313,159.00	(130,200.00)	-71.2%
TOTAL, CERTIFICATED SALARIES			46,108,844.00	46,108,844.00	14,438,915.69	46,909,030.00	(800,186.00)	-1.7%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	84,921.00	84,921.00	142,434.45	519,432.00	(434,511.00)	-511.7%
Classified Support Salaries		2200	4,893,226.00	4,893,226.00	2,218,617.70	5,743,510.00	(850,284.00)	-17.4%
Classified Supervisors' and Administrators' Salaries		2300	990,088.00	990,088.00	502,760.05	1,215,767.00	(225,679.00)	-22.8%
Clerical, Technical and Office Salaries		2400	5,104,412.00	5,104,412.00	2,028,118.09	5,326,707.00	(222,295.00)	-4.4%
Other Classified Salaries		2900	689,867.00	689,867.00	328,568.67	763,977.00	(74,110.00)	-10.7%
TOTAL, CLASSIFIED SALARIES			11,762,514.00	11,762,514.00	5,220,498.96	13,569,393.00	(1,806,879.00)	-15.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,882,872.00	3,882,872.00	1,175,963.08	3,847,978.00	34,894.00	0.9%
PERS		3201-3202	1,291,800.00	1,291,800.00	561,331.77	1,494,511.00	(202,711.00)	-15.7%
OASDI/Medicare/Alternative		3301-3302	1,543,742.00	1,543,742.00	572,027.35	1,643,013.00	(99,271.00)	-6.4%
Health and Welfare Benefits		3401-3402	5,257,817.00	5,257,817.00	1,477,401.95	5,146,442.00	111,375.00	2.1%
Unemployment Insurance		3501-3502	67,225.00	67,225.00	9,312.94	54,358.00	12,867.00	19.1%
Workers' Compensation		3601-3602	645,281.00	645,281.00	242,270.01	752,654.00	(107,373.00)	-16.6%
OPEB, Allocated		3701-3702	1,069,737.00	1,069,737.00	180,179.88	723,564.00	346,173.00	32.4%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	177,863.00	177,863.00	0.00	0.00	177,863.00	100.0%
Other Employee Benefits		3901-3902	54,010.00	54,010.00	19,822.32	54,225.00	(215.00)	-0.4%
TOTAL, EMPLOYEE BENEFITS			13,990,347.00	13,990,347.00	4,238,309.30	13,716,745.00	273,602.00	2.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,396.00	1,396.00	0.00	1,396.00	0.00	0.0%
Books and Other Reference Materials		4200	34,382.00	34,382.00	17,531.56	57,171.00	(22,789.00)	-66.3%
Materials and Supplies		4300	3,427,562.00	3,427,562.00	749,832.45	2,624,437.00	803,125.00	23.4%
Noncapitalized Equipment		4400	362,059.00	362,059.00	172,288.65	501,587.00	(139,528.00)	-38.5%
Food		4700	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,826,399.00	3,826,399.00	939,652.66	3,185,591.00	640,808.00	16.7%
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	234,487.00	234,487.00	92,298.61	303,431.00	(68,944.00)	-29.4%
Dues and Memberships		5300	58,926.00	58,926.00	65,278.84	83,496.00	(24,570.00)	-41.7%
Insurance		5400-5450	525,000.00	525,000.00	524,875.16	534,000.00	(9,000.00)	-1.7%
Operations and Housekeeping Services		5500	2,843,818.00	2,843,818.00	1,010,417.71	3,087,818.00	(244,000.00)	-8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	895,037.00	895,037.00	397,064.89	1,244,698.00	(349,661.00)	-39.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(193,900.00)	(193,900.00)	0.00	(193,900.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,527,733.00	3,527,733.00	2,358,348.90	6,594,932.00	(3,067,199.00)	-86.9%
Communications		5900	1,081,051.00	1,081,051.00	242,328.29	1,101,154.00	(20,103.00)	-1.9%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,972,152.00	8,972,152.00	4,690,612.40	12,755,629.00	(3,783,477.00)	-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)
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	422,500.00	422,500.00	233,916.90	486,160.00	(63,660.00)	-15.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			422,500.00	422,500.00	233,916.90	486,160.00	(63,660.00)	-15.1%
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	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	0.00	0.00	3,200.54	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	24,065.68	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	27,266.22	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(373,169.00)	(373,169.00)	0.00	(222,433.00)	(150,736.00)	40.4%
Transfers of Indirect Costs - Interfund		7350	(593,037.00)	(593,037.00)	0.00	(259,921.00)	(333,116.00)	56.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(966,206.00)	(966,206.00)	0.00	(482,354.00)	(483,852.00)	50.1%
TOTAL, EXPENDITURES			84,116,550.00	84,116,550.00	29,789,172.13	90,140,194.00	(6,023,644.00)	-7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	12,000,000.00	464,201.00	464,201.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	12,000,000.00	464,201.00	464,201.00	New
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	100,000.00	100,000.00	0.00	100,000.00	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	514,171.00	(514,171.00)	New
To: Cafeteria Fund		7616	253,000.00	253,000.00	0.00	253,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	22,500.00	22,500.00	12,000,000.00	126,387.00	(103,887.00)	-461.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,500.00	375,500.00	12,000,000.00	993,558.00	(618,058.00)	-164.6%
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	167,547.00	167,547.00	0.00	306,777.00	(139,230.00)	-83.1%
(d) TOTAL, USES			167,547.00	167,547.00	0.00	306,777.00	(139,230.00)	-83.1%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(19,216,768.00)	(19,216,768.00)	(33,688.31)	(17,631,753.00)	1,585,015.00	-8.2%
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			(19,216,768.00)	(19,216,768.00)	(33,688.31)	(17,631,753.00)	1,585,015.00	-8.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(19,759,815.00)	(19,759,815.00)	(33,688.31)	(18,467,887.00)	1,291,928.00	-6.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	3,263,548.00	3,263,548.00	0.00	2,095,005.00	(1,168,543.00)	-35.8%
2) Federal Revenue		8100-8299	7,367,574.00	7,367,574.00	(859,973.27)	7,660,117.00	292,543.00	4.0%
3) Other State Revenue		8300-8599	3,933,320.00	3,933,320.00	3,128,848.88	4,215,138.00	281,818.00	7.2%
4) Other Local Revenue		8600-8799	1,031,996.00	1,031,996.00	791,767.05	2,668,322.00	1,636,326.00	158.6%
5) TOTAL, REVENUES			15,596,438.00	15,596,438.00	3,060,642.66	16,638,582.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,208,377.00	13,208,377.00	4,207,975.45	13,545,995.00	(337,618.00)	-2.6%
2) Classified Salaries		2000-2999	8,051,619.00	8,051,619.00	2,494,921.90	7,442,803.00	608,816.00	7.6%
3) Employee Benefits		3000-3999	4,851,977.00	4,851,977.00	1,550,634.19	5,065,731.00	(213,754.00)	-4.4%
4) Books and Supplies		4000-4999	1,615,441.00	1,615,441.00	628,383.84	3,427,522.00	(1,812,081.00)	-112.2%
5) Services and Other Operating Expenditures		5000-5999	6,678,709.00	6,678,709.00	1,249,169.34	4,149,424.00	2,529,285.00	37.9%
6) Capital Outlay		6000-6999	118.00	118.00	82,567.50	82,606.00	(82,488.00)	-69905.1%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,796.00	33,796.00	0.00	33,796.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	373,169.00	373,169.00	0.00	222,433.00	150,736.00	40.4%
9) TOTAL, EXPENDITURES			34,813,206.00	34,813,206.00	10,213,652.22	33,970,310.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(19,216,768.00)	(19,216,768.00)	(7,153,009.56)	(17,331,728.00)		
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	19,216,768.00	19,216,768.00	33,688.31	17,631,753.00	(1,585,015.00)	-8.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			19,216,768.00	19,216,768.00	33,688.31	17,631,753.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(7,119,321.25)	300,025.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,911,100.44	1,911,100.44		1,911,100.44	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)			1,911,100.44	1,911,100.44		1,911,100.44		
d) Other Restatements		9795	(15,614.63)	(15,614.63)		(15,614.63)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,895,485.81	1,895,485.81		1,895,485.81		
2) Ending Balance, June 30 (E + F1e)			1,895,485.81	1,895,485.81		2,195,510.81		
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	1,895,487.19	1,895,487.19		2,195,512.28		
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	(1.38)	(1.38)		(1.47)		

Description	Resource Codes	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	729,161.00	729,161.00	0.00	0.00	(729,161.00)	-100.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	547,028.00	547,028.00	0.00	0.00	(547,028.00)	-100.0%
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	1,987,359.00	1,987,359.00	0.00	2,095,005.00	107,646.00	5.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			3,263,548.00	3,263,548.00	0.00	2,095,005.00	(1,168,543.00)	-35.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,919,980.00	2,919,980.00	(1,533,780.00)	2,919,980.00	0.00	0.0%
Special Education Discretionary Grants		8182	211,051.00	211,051.00	(46,145.64)	200,247.00	(10,804.00)	-5.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	420	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	2,369,886.00	2,369,886.00	405,359.90	2,408,524.00	38,638.00	1.6%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	491,415.00	491,415.00	75,098.00	590,669.00	99,254.00	20.2%
NCLB: Title III, Immigration Education Program	4201	8290	47,340.00	47,340.00	16,010.00	92,704.00	45,364.00	95.8%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	427,474.00	427,474.00	77,334.43	504,808.00	77,334.00	18.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510							
Other No Child Left Behind		8290	4,876.00	4,876.00	(10,100.00)	4,876.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	73,961.00	73,961.00	(8,402.83)	116,718.00	42,757.00	57.8%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	821,591.00	821,591.00	164,652.87	821,591.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,367,574.00	7,367,574.00	(859,973.27)	7,660,117.00	292,543.00	4.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	75,189.00	75,189.00	0.00	75,189.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	(17,253.00)	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	(854,081.00)	(854,081.00)	(445,191.00)	(702,226.00)	151,855.00	-17.8%
Prior Years	6500	8319	0.00	0.00	(1,849.00)	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	208,788.00	208,788.00	0.00	0.00	(208,788.00)	-100.0%
Economic Impact Aid	7090-7091	8311	1,971,585.00	1,971,585.00	0.00	0.00	(1,971,585.00)	-100.0%
Spec. Ed. Transportation	7240	8311	615,673.00	615,673.00	0.00	0.00	(615,673.00)	-100.0%
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 Materials		8560	388,387.00	388,387.00	63,301.98	419,267.00	30,880.00	8.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	942,804.00	942,804.00	684,336.18	1,054,854.00	112,050.00	11.9%
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	255,420.00	255,420.00	0.00	255,420.00	0.00	0.0%
All Other State Revenue	All Other	8590	329,555.00	329,555.00	2,845,503.72	3,112,634.00	2,783,079.00	844.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			3,933,320.00	3,933,320.00	3,128,848.88	4,215,138.00	281,818.00	7.2%

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	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	169,750.00	169,750.00	0.00	75,911.00	(93,839.00)	-55.3%
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	175,000.00	175,000.00	0.00	0.00	(175,000.00)	-100.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	112,349.00	112,349.00	18.27	91,349.00	(21,000.00)	-18.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	72,229.00	72,229.00	50,859.31	151,854.00	79,625.00	110.2%
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	502,668.00	502,668.00	576,183.47	2,019,796.00	1,517,128.00	301.8%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	164,706.00	329,412.00	329,412.00	New
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			1,031,996.00	1,031,996.00	791,767.05	2,668,322.00	1,636,326.00	158.6%
TOTAL, REVENUES			15,596,438.00	15,596,438.00	3,060,642.66	16,638,582.00	1,042,144.00	6.7%

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	9,078,234.00	9,078,234.00	2,734,350.94	8,909,614.00	168,620.00	1.9%
Certificated Pupil Support Salaries		1200	1,505,465.00	1,505,465.00	518,839.99	1,618,047.00	(112,582.00)	-7.5%
Certificated Supervisors' and Administrators' Salaries		1300	1,294,208.00	1,294,208.00	413,995.05	1,066,978.00	227,230.00	17.6%
Other Certificated Salaries		1900	1,330,470.00	1,330,470.00	540,789.47	1,951,356.00	(620,886.00)	-46.7%
TOTAL, CERTIFICATED SALARIES			13,208,377.00	13,208,377.00	4,207,975.45	13,545,995.00	(337,618.00)	-2.6%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	4,996,291.00	4,996,291.00	1,597,341.46	5,123,182.00	(126,891.00)	-2.5%
Classified Support Salaries		2200	1,133,447.00	1,133,447.00	231,411.85	371,278.00	762,169.00	67.2%
Classified Supervisors' and Administrators' Salaries		2300	212,268.00	212,268.00	18,871.94	83,924.00	128,344.00	60.5%
Clerical, Technical and Office Salaries		2400	743,571.00	743,571.00	214,013.74	556,355.00	187,216.00	25.2%
Other Classified Salaries		2900	966,042.00	966,042.00	433,282.91	1,308,064.00	(342,022.00)	-35.4%
TOTAL, CLASSIFIED SALARIES			8,051,619.00	8,051,619.00	2,494,921.90	7,442,803.00	608,816.00	7.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	955,401.00	955,401.00	329,248.61	1,052,059.00	(96,658.00)	-10.1%
PERS		3201-3202	719,478.00	719,478.00	252,539.06	774,950.00	(55,472.00)	-7.7%
OASDI/Medicare/Alternative		3301-3302	633,734.00	633,734.00	239,419.52	736,044.00	(102,310.00)	-16.1%
Health and Welfare Benefits		3401-3402	1,904,871.00	1,904,871.00	586,311.49	2,016,331.00	(111,460.00)	-5.9%
Unemployment Insurance		3501-3502	45,521.00	45,521.00	3,136.24	21,472.00	24,049.00	52.8%
Workers' Compensation		3601-3602	197,401.00	197,401.00	82,164.51	261,512.00	(64,111.00)	-32.5%
OPEB, Allocated		3701-3702	348,525.00	348,525.00	54,365.38	195,866.00	152,659.00	43.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	47,046.00	47,046.00	0.00	1,969.00	45,077.00	95.8%
Other Employee Benefits		3901-3902	0.00	0.00	3,449.38	5,528.00	(5,528.00)	New
TOTAL, EMPLOYEE BENEFITS			4,851,977.00	4,851,977.00	1,550,634.19	5,065,731.00	(213,754.00)	-4.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	261,000.00	261,000.00	196,262.64	282,033.00	(21,033.00)	-8.1%
Books and Other Reference Materials		4200	0.00	0.00	5,040.66	11,649.00	(11,649.00)	New
Materials and Supplies		4300	1,003,703.00	1,003,703.00	194,551.43	2,660,366.00	(1,656,663.00)	-165.1%
Noncapitalized Equipment		4400	350,738.00	350,738.00	232,181.46	473,474.00	(122,736.00)	-35.0%
Food		4700	0.00	0.00	347.65	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,615,441.00	1,615,441.00	628,383.84	3,427,522.00	(1,812,081.00)	-112.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	95,000.00	95,000.00	7,033.97	132,613.00	(37,613.00)	-39.6%
Travel and Conferences		5200	284,487.00	284,487.00	80,821.28	323,094.00	(38,607.00)	-13.6%
Dues and Memberships		5300	2,009.00	2,009.00	0.00	993.00	1,016.00	50.6%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	409,367.00	409,367.00	18,536.68	213,987.00	195,380.00	47.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,839,212.00	5,839,212.00	1,127,324.72	3,424,441.00	2,414,771.00	41.4%
Communications		5900	48,634.00	48,634.00	15,452.69	54,296.00	(5,662.00)	-11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			6,678,709.00	6,678,709.00	1,249,169.34	4,149,424.00	2,529,285.00	37.9%

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)
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	82,567.50	82,606.00	(82,606.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	118.00	118.00	0.00	0.00	118.00	100.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			118.00	118.00	82,567.50	82,606.00	(82,488.00)	-69905.1%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,726.00	1,726.00	0.00	1,726.00	0.00	0.0%
State Special Schools		7130	32,070.00	32,070.00	0.00	32,070.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	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)			33,796.00	33,796.00	0.00	33,796.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	373,169.00	373,169.00	0.00	222,433.00	150,736.00	40.4%
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			373,169.00	373,169.00	0.00	222,433.00	150,736.00	40.4%
TOTAL, EXPENDITURES			34,813,206.00	34,813,206.00	10,213,652.22	33,970,310.00	842,896.00	2.4%

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	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	19,216,768.00	19,216,768.00	33,688.31	17,631,753.00	(1,585,015.00)	-8.2%
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			19,216,768.00	19,216,768.00	33,688.31	17,631,753.00	(1,585,015.00)	-8.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			19,216,768.00	19,216,768.00	33,688.31	17,631,753.00	1,585,015.00	-8.2%

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	88,842,202.00	88,842,202.00	18,395,195.75	96,398,379.00	7,556,177.00	8.5%
2) Federal Revenue		8100-8299	7,370,313.00	7,370,313.00	(859,973.27)	7,662,856.00	292,543.00	4.0%
3) Other State Revenue		8300-8599	16,127,700.00	16,127,700.00	3,095,294.03	6,323,092.00	(9,804,608.00)	-60.8%
4) Other Local Revenue		8600-8799	6,676,058.00	6,676,058.00	1,361,421.65	8,320,384.00	1,644,326.00	24.6%
5) TOTAL, REVENUES			119,016,273.00	119,016,273.00	21,991,938.16	118,704,711.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	59,317,221.00	59,317,221.00	18,646,891.14	60,455,025.00	(1,137,804.00)	-1.9%
2) Classified Salaries		2000-2999	19,814,133.00	19,814,133.00	7,715,420.86	21,012,196.00	(1,198,063.00)	-6.0%
3) Employee Benefits		3000-3999	18,842,324.00	18,842,324.00	5,788,943.49	18,782,476.00	59,848.00	0.3%
4) Books and Supplies		4000-4999	5,441,840.00	5,441,840.00	1,568,036.50	6,613,113.00	(1,171,273.00)	-21.5%
5) Services and Other Operating Expenditures		5000-5999	15,650,861.00	15,650,861.00	5,939,781.74	16,905,053.00	(1,254,192.00)	-8.0%
6) Capital Outlay		6000-6999	422,618.00	422,618.00	316,484.40	568,766.00	(146,148.00)	-34.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	33,796.00	33,796.00	27,266.22	33,796.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(593,037.00)	(593,037.00)	0.00	(259,921.00)	(333,116.00)	56.2%
9) TOTAL, EXPENDITURES			118,929,756.00	118,929,756.00	40,002,824.35	124,110,504.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			86,517.00	86,517.00	(18,010,886.19)	(5,405,793.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	12,000,000.00	464,201.00	464,201.00	New
b) Transfers Out		7600-7629	375,500.00	375,500.00	12,000,000.00	993,558.00	(618,058.00)	-164.6%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	167,547.00	167,547.00	0.00	306,777.00	(139,230.00)	-83.1%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(543,047.00)	(543,047.00)	0.00	(836,134.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(456,530.00)	(456,530.00)	(18,010,886.19)	(6,241,927.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,755,695.31	13,755,695.31		13,755,695.31	0.00	0.0%
b) Audit Adjustments		9793	(45,588.20)	(45,588.20)		(45,588.20)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			13,710,107.11	13,710,107.11		13,710,107.11		
d) Other Restatements		9795	(8,565.36)	(8,565.36)		(8,565.36)	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,701,541.75	13,701,541.75		13,701,541.75		
2) Ending Balance, June 30 (E + F1e)			13,245,011.75	13,245,011.75		7,459,614.75		
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	1,895,487.19	1,895,487.19		2,195,512.28		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	2,645,311.00	0.00		1,501,779.00		
d) Assigned								
Other Assignments		9780	4,804,214.94	7,549,525.94		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,900,000.00	3,800,000.00		3,762,324.94		
Unassigned/Unappropriated Amount		9790	(1.38)	(1.38)		(1.47)		

Description	Resource Codes	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	1,648,719.00	6,145,313.00	6,145,313.00	New
Education Protection Account State Aid - Current Year		8012	2,645,311.00	2,645,311.00	672,408.00	2,689,632.00	44,321.00	1.7%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	599,213.00	599,213.00	0.00	592,507.00	(6,706.00)	-1.1%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	79,791,096.00	79,791,096.00	15,448,828.58	84,159,825.00	4,368,729.00	5.5%
Unsecured Roll Taxes		8042	3,381,067.00	3,381,067.00	2,677,323.51	2,983,931.00	(397,136.00)	-11.7%
Prior Years' Taxes		8043	(489,776.00)	(489,776.00)	(54,773.47)	(334,548.00)	155,228.00	-31.7%
Supplemental Taxes		8044	353,159.00	353,159.00	205,646.72	0.00	(353,159.00)	-100.0%
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,688,470.00	6,688,470.00	0.00	5,350,132.00	(1,338,338.00)	-20.0%
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			92,968,540.00	92,968,540.00	20,598,152.34	101,586,792.00	8,618,252.00	9.3%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,276,189.00)	(1,276,189.00)	0.00	0.00	1,276,189.00	-100.0%
Continuation Education ADA Transfer	2200	8091	729,161.00	729,161.00	0.00	0.00	(729,161.00)	-100.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	547,028.00	547,028.00	0.00	0.00	(547,028.00)	-100.0%
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	251,830.00	251,830.00	435.64	0.00	(251,830.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(6,365,527.00)	(6,365,527.00)	(2,203,392.23)	(7,283,418.00)	(917,891.00)	14.4%
Property Taxes Transfers		8097	1,987,359.00	1,987,359.00	0.00	2,095,005.00	107,646.00	5.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			88,842,202.00	88,842,202.00	18,395,195.75	96,398,379.00	7,556,177.00	8.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,919,980.00	2,919,980.00	(1,533,780.00)	2,919,980.00	0.00	0.0%
Special Education Discretionary Grants		8182	211,051.00	211,051.00	(46,145.64)	200,247.00	(10,804.00)	-5.1%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	510	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	2,369,886.00	2,369,886.00	405,359.90	2,408,524.00	38,638.00	1.6%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	491,415.00	491,415.00	75,098.00	590,669.00	99,254.00	20.2%
NCLB: Title III, Immigration Education Program	4201	8290	47,340.00	47,340.00	16,010.00	92,704.00	45,364.00	95.8%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	427,474.00	427,474.00	77,334.43	504,808.00	77,334.00	18.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
	3011-3020, 3026-3205, 4036-4126, 5510							
Other No Child Left Behind		8290	4,876.00	4,876.00	(10,100.00)	4,876.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	73,961.00	73,961.00	(8,402.83)	116,718.00	42,757.00	57.8%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	824,330.00	824,330.00	164,652.87	824,330.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			7,370,313.00	7,370,313.00	(859,973.27)	7,662,856.00	292,543.00	4.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	75,189.00	75,189.00	0.00	75,189.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	(17,253.00)	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	(854,081.00)	(854,081.00)	(445,191.00)	(702,226.00)	151,855.00	-17.8%
Prior Years	6500	8319	0.00	0.00	(1,849.00)	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	208,788.00	208,788.00	0.00	0.00	(208,788.00)	-100.0%
Economic Impact Aid	7090-7091	8311	1,971,585.00	1,971,585.00	0.00	0.00	(1,971,585.00)	-100.0%
Spec. Ed. Transportation	7240	8311	615,673.00	615,673.00	0.00	0.00	(615,673.00)	-100.0%
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	1,905,309.00	1,905,309.00	0.25	0.00	(1,905,309.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	322,032.00	322,032.00	0.00	322,032.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,893,718.00	1,893,718.00	137,787.75	2,180,189.00	286,471.00	15.1%
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	942,804.00	942,804.00	684,336.18	1,054,854.00	112,050.00	11.9%
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	255,420.00	255,420.00	0.00	255,420.00	0.00	0.0%
All Other State Revenue	All Other	8590	8,791,263.00	8,791,263.00	2,737,462.85	3,137,634.00	(5,653,629.00)	-64.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			16,127,700.00	16,127,700.00	3,095,294.03	6,323,092.00	(9,804,608.00)	-60.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	3,151,709.00	3,151,709.00	(45.00)	3,151,709.00	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	169,750.00	169,750.00	0.00	75,911.00	(93,839.00)	-55.3%
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	4,472.50	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	294,000.00	294,000.00	127,221.17	294,000.00	0.00	0.0%
Interest		8660	300,000.00	300,000.00	9,209.57	100,000.00	(200,000.00)	-66.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	175,000.00	175,000.00	0.00	0.00	(175,000.00)	-100.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	350,853.00	350,853.00	18.27	329,853.00	(21,000.00)	-6.0%
Mitigation/Developer Fees		8681	17,400.00	17,400.00	0.00	17,400.00	0.00	0.0%
All Other Fees and Contracts		8689	72,229.00	72,229.00	110,095.31	326,854.00	254,625.00	352.5%
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	2,145,117.00	2,145,117.00	945,743.83	3,695,245.00	1,550,128.00	72.3%
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	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	164,706.00	329,412.00	329,412.00	New
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			6,676,058.00	6,676,058.00	1,361,421.65	8,320,384.00	1,644,326.00	24.6%
TOTAL, REVENUES			54 119,016,273.00	119,016,273.00	21,991,938.16	118,704,711.00	(311,562.00)	-0.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	48,025,020.00	48,025,020.00	14,313,837.82	48,140,349.00	(115,329.00)	-0.2%
Certificated Pupil Support Salaries		1200	4,281,379.00	4,281,379.00	1,363,024.50	4,298,779.00	(17,400.00)	-0.4%
Certificated Supervisors' and Administrators' Salaries		1300	5,497,393.00	5,497,393.00	2,332,993.64	5,751,382.00	(253,989.00)	-4.6%
Other Certificated Salaries		1900	1,513,429.00	1,513,429.00	637,035.18	2,264,515.00	(751,086.00)	-49.6%
TOTAL, CERTIFICATED SALARIES			59,317,221.00	59,317,221.00	18,646,891.14	60,455,025.00	(1,137,804.00)	-1.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	5,081,212.00	5,081,212.00	1,739,775.91	5,642,614.00	(561,402.00)	-11.0%
Classified Support Salaries		2200	6,026,673.00	6,026,673.00	2,450,029.55	6,114,788.00	(88,115.00)	-1.5%
Classified Supervisors' and Administrators' Salaries		2300	1,202,356.00	1,202,356.00	521,631.99	1,299,691.00	(97,335.00)	-8.1%
Clerical, Technical and Office Salaries		2400	5,847,983.00	5,847,983.00	2,242,131.83	5,883,062.00	(35,079.00)	-0.6%
Other Classified Salaries		2900	1,655,909.00	1,655,909.00	761,851.58	2,072,041.00	(416,132.00)	-25.1%
TOTAL, CLASSIFIED SALARIES			19,814,133.00	19,814,133.00	7,715,420.86	21,012,196.00	(1,198,063.00)	-6.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,838,273.00	4,838,273.00	1,505,211.69	4,900,037.00	(61,764.00)	-1.3%
PERS		3201-3202	2,011,278.00	2,011,278.00	813,870.83	2,269,461.00	(258,183.00)	-12.8%
OASDI/Medicare/Alternative		3301-3302	2,177,476.00	2,177,476.00	811,446.87	2,379,057.00	(201,581.00)	-9.3%
Health and Welfare Benefits		3401-3402	7,162,688.00	7,162,688.00	2,063,713.44	7,162,773.00	(85.00)	0.0%
Unemployment Insurance		3501-3502	112,746.00	112,746.00	12,449.18	75,830.00	36,916.00	32.7%
Workers' Compensation		3601-3602	842,682.00	842,682.00	324,434.52	1,014,166.00	(171,484.00)	-20.3%
OPEB, Allocated		3701-3702	1,418,262.00	1,418,262.00	234,545.26	919,430.00	498,832.00	35.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	224,909.00	224,909.00	0.00	1,969.00	222,940.00	99.1%
Other Employee Benefits		3901-3902	54,010.00	54,010.00	23,271.70	59,753.00	(5,743.00)	-10.6%
TOTAL, EMPLOYEE BENEFITS			18,842,324.00	18,842,324.00	5,788,943.49	18,782,476.00	59,848.00	0.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	262,396.00	262,396.00	196,262.64	283,429.00	(21,033.00)	-8.0%
Books and Other Reference Materials		4200	34,382.00	34,382.00	22,572.22	68,820.00	(34,438.00)	-100.2%
Materials and Supplies		4300	4,431,265.00	4,431,265.00	944,383.88	5,284,803.00	(853,538.00)	-19.3%
Noncapitalized Equipment		4400	712,797.00	712,797.00	404,470.11	975,061.00	(262,264.00)	-36.8%
Food		4700	1,000.00	1,000.00	347.65	1,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,441,840.00	5,441,840.00	1,568,036.50	6,613,113.00	(1,171,273.00)	-21.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	95,000.00	95,000.00	7,033.97	132,613.00	(37,613.00)	-39.6%
Travel and Conferences		5200	518,974.00	518,974.00	173,119.89	626,525.00	(107,551.00)	-20.7%
Dues and Memberships		5300	60,935.00	60,935.00	65,278.84	84,489.00	(23,554.00)	-38.7%
Insurance		5400-5450	525,000.00	525,000.00	524,875.16	534,000.00	(9,000.00)	-1.7%
Operations and Housekeeping Services		5500	2,843,818.00	2,843,818.00	1,010,417.71	3,087,818.00	(244,000.00)	-8.6%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,304,404.00	1,304,404.00	415,601.57	1,458,685.00	(154,281.00)	-11.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(193,900.00)	(193,900.00)	0.00	(193,900.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	9,366,945.00	9,366,945.00	3,485,673.62	10,019,373.00	(652,428.00)	-7.0%
Communications		5900	1,129,685.00	1,129,685.00	257,780.98	1,155,450.00	(25,765.00)	-2.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			15,650,861.00	15,650,861.00	5,939,781.74	16,905,053.00	(1,254,192.00)	-8.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	82,567.50	82,606.00	(82,606.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	422,618.00	422,618.00	233,916.90	486,160.00	(63,542.00)	-15.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			422,618.00	422,618.00	316,484.40	568,766.00	(146,148.00)	-34.6%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	1,726.00	1,726.00	0.00	1,726.00	0.00	0.0%
State Special Schools		7130	32,070.00	32,070.00	0.00	32,070.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	3,200.54	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	24,065.68	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,796.00	33,796.00	27,266.22	33,796.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(593,037.00)	(593,037.00)	0.00	(259,921.00)	(333,116.00)	56.2%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(593,037.00)	(593,037.00)	0.00	(259,921.00)	(333,116.00)	56.2%
TOTAL, EXPENDITURES			118,929,756.00	118,929,756.00	40,002,824.35	124,110,504.00	(5,180,748.00)	-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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	12,000,000.00	464,201.00	464,201.00	New
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	12,000,000.00	464,201.00	464,201.00	New
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	100,000.00	100,000.00	0.00	100,000.00	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	514,171.00	(514,171.00)	New
To: Cafeteria Fund		7616	253,000.00	253,000.00	0.00	253,000.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	22,500.00	22,500.00	12,000,000.00	126,387.00	(103,887.00)	-461.7%
(b) TOTAL, INTERFUND TRANSFERS OUT			375,500.00	375,500.00	12,000,000.00	993,558.00	(618,058.00)	-164.6%
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	167,547.00	167,547.00	0.00	306,777.00	(139,230.00)	-83.1%
(d) TOTAL, USES			167,547.00	167,547.00	0.00	306,777.00	(139,230.00)	-83.1%
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)			(543,047.00)	(543,047.00)	0.00	(836,134.00)	293,087.00	54.0%

Resource	Description	2013-14
		Projected Year Totals
3205	Education Jobs Fund	4.00
6300	Lottery: Instructional Materials	459,237.75
6512	Special Ed: Mental Health Services	275,212.59
7091	Economic Impact Aid (EIA): Limited English	0.40
7220	Partnership Academies Program	18,460.00
7400	Quality Education Investment Act	0.01
7405	Common Core State Standards Implemental	1,420,600.00
9010	Other Restricted Local	21,997.53
Total, Restricted Balance		2,195,512.28

Description	Resource Codes	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	1,557,745.00	1,557,745.00	675,275.00	1,963,506.00	405,761.00	26.0%
2) Federal Revenue		8100-8299	38,774.00	38,774.00	0.00	38,774.00	0.00	0.0%
3) Other State Revenue		8300-8599	356,608.00	356,608.00	26,426.12	177,028.00	(179,580.00)	-50.4%
4) Other Local Revenue		8600-8799	173,616.00	173,616.00	13,743.19	73,616.00	(100,000.00)	-57.6%
5) TOTAL, REVENUES			2,126,743.00	2,126,743.00	715,444.31	2,252,924.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,051,437.00	1,051,437.00	332,425.43	1,190,102.00	(138,665.00)	-13.2%
2) Classified Salaries		2000-2999	279,544.00	279,544.00	96,259.78	336,501.00	(56,957.00)	-20.4%
3) Employee Benefits		3000-3999	262,367.00	262,367.00	69,963.74	253,409.00	8,958.00	3.4%
4) Books and Supplies		4000-4999	76,987.00	76,987.00	19,415.20	113,362.00	(36,375.00)	-47.2%
5) Services and Other Operating Expenditures		5000-5999	58,672.00	58,672.00	38,252.75	126,803.00	(68,131.00)	-116.1%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	401,199.00	401,199.00	0.00	149,809.00	251,390.00	62.7%
9) TOTAL, EXPENDITURES			2,130,206.00	2,130,206.00	556,316.90	2,169,986.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,463.00)	(3,463.00)	159,127.41	82,938.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	22,500.00	22,500.00	0.00	126,387.00	103,887.00	461.7%
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			22,500.00	22,500.00	0.00	126,387.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			19,037.00	19,037.00	159,127.41	209,325.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	141,152.23	141,152.23		141,152.23	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)			141,152.23	141,152.23		141,152.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			141,152.23	141,152.23		141,152.23		
2) Ending Balance, June 30 (E + F1e)			160,189.23	160,189.23		350,477.23		
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	28,604.46	28,604.46		47,338.46		
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	131,584.77	131,584.77		303,138.77		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	57,161.00	57,161.00	New
Education Protection Account State Aid - Current Year		8012	0.00	0.00	11,520.00	46,080.00	46,080.00	New
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	39,942.00	100,724.00	100,724.00	New
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	1,515,398.00	1,515,398.00	623,813.00	1,715,315.00	199,917.00	13.2%
Property Taxes Transfers		8097	42,347.00	42,347.00	0.00	44,226.00	1,879.00	4.4%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			1,557,745.00	1,557,745.00	675,275.00	1,963,506.00	405,761.00	26.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	38,774.00	38,774.00	0.00	38,774.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
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%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			38,774.00	38,774.00	0.00	38,774.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	77,429.00	77,429.00	18,209.00	73,984.00	(3,445.00)	-4.4%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education 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	102,816.00	102,816.00	0.00	0.00	(102,816.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	4,214.00	4,214.00	New
Lottery - Unrestricted and Instructional Materials		8560	48,436.00	48,436.00	5,592.12	48,436.00	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%

Description	Resource Codes	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)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	127,927.00	127,927.00	2,625.00	50,394.00	(77,533.00)	-60.6%
TOTAL, OTHER STATE REVENUE			356,608.00	356,608.00	26,426.12	177,028.00	(179,580.00)	-50.4%
OTHER LOCAL REVENUE								
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	1,765.00	1,765.00	464.02	1,765.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	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		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	71,851.00	71,851.00	13,279.17	71,851.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	100,000.00	100,000.00	0.00	0.00	(100,000.00)	-100.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
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			173,616.00	173,616.00	13,743.19	73,616.00	(100,000.00)	-57.6%
TOTAL, REVENUES			2,126,743.00	2,126,743.00	715,444.31	2,252,924.00		

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	935,774.00	935,774.00	300,866.35	1,098,528.00	(162,754.00)	-17.4%
Certificated Pupil Support Salaries		1200	0.00	0.00	5,043.00	9,611.00	(9,611.00)	New
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	115,663.00	115,663.00	26,516.08	81,963.00	33,700.00	29.1%
TOTAL, CERTIFICATED SALARIES			1,051,437.00	1,051,437.00	332,425.43	1,190,102.00	(138,665.00)	-13.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	142,690.00	142,690.00	53,989.50	181,587.00	(38,897.00)	-27.3%
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	71,861.00	71,861.00	24,884.91	76,061.00	(4,200.00)	-5.8%
Other Classified Salaries		2900	64,993.00	64,993.00	17,385.37	78,853.00	(13,860.00)	-21.3%
TOTAL, CLASSIFIED SALARIES			279,544.00	279,544.00	96,259.78	336,501.00	(56,957.00)	-20.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	85,603.00	85,603.00	26,073.37	92,728.00	(7,125.00)	-8.3%
PERS		3201-3202	2,310.00	2,310.00	0.00	0.00	2,310.00	100.0%
OASDI/Medicare/Alternative		3301-3302	35,546.00	35,546.00	12,517.62	42,206.00	(6,660.00)	-18.7%
Health and Welfare Benefits		3401-3402	99,717.00	99,717.00	19,990.92	77,136.00	22,581.00	22.6%
Unemployment Insurance		3501-3502	663.00	663.00	204.61	799.00	(136.00)	-20.5%
Workers' Compensation		3601-3602	13,333.00	13,333.00	5,316.81	18,192.00	(4,859.00)	-36.4%
OPEB, Allocated		3701-3702	24,195.00	24,195.00	3,421.41	14,348.00	9,847.00	40.7%
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	1,000.00	1,000.00	2,439.00	8,000.00	(7,000.00)	-700.0%
TOTAL, EMPLOYEE BENEFITS			262,367.00	262,367.00	69,963.74	253,409.00	8,958.00	3.4%
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	5,375.00	(5,375.00)	New
Materials and Supplies		4300	76,987.00	76,987.00	19,415.20	77,887.00	(900.00)	-1.2%
Noncapitalized Equipment		4400	0.00	0.00	0.00	30,100.00	(30,100.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			76,987.00	76,987.00	19,415.20	113,362.00	(36,375.00)	-47.2%
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	3,800.00	12,680.00	(12,680.00)	New
Dues and Memberships		5300	1,000.00	1,000.00	0.00	3,100.00	(2,100.00)	-210.0%
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	34,572.00	34,572.00	17,347.17	35,523.00	(951.00)	-2.8%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	18,300.00	18,300.00	14,680.50	71,000.00	(52,700.00)	-288.0%
Communications		5900	4,800.00	4,800.00	2,425.08	4,500.00	300.00	6.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			58,672.00	58,672.00	38,252.75	126,803.00	(68,131.00)	-116.1%

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	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)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	401,199.00	401,199.00	0.00	149,809.00	251,390.00	62.7%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			401,199.00	401,199.00	0.00	149,809.00	251,390.00	62.7%
TOTAL, EXPENDITURES			2,130,206.00	2,130,206.00	556,316.90	2,169,986.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	22,500.00	22,500.00	0.00	126,387.00	103,887.00	461.7%
(a) TOTAL, INTERFUND TRANSFERS IN			22,500.00	22,500.00	0.00	126,387.00	103,887.00	461.7%
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)			22,500.00	22,500.00	0.00	126,387.00		

Resource	Description	2013/14 Projected Year Totals
6300	Lottery: Instructional Materials	25,128.61
7405	Common Core State Standards Implementation	18,734.00
9010	Other Restricted Local	3,475.85
Total, Restricted Balance		<u>47,338.46</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	806,396.00	806,396.00	312,549.00	812,428.00	6,032.00	0.7%
3) Other State Revenue		8300-8599	2,604,052.00	2,604,052.00	985,062.00	2,598,020.00	(6,032.00)	-0.2%
4) Other Local Revenue		8600-8799	189,797.00	189,797.00	235,046.89	643,493.00	453,696.00	239.0%
5) TOTAL, REVENUES			3,600,245.00	3,600,245.00	1,532,657.89	4,053,941.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,159,440.00	1,159,440.00	568,408.04	1,505,407.00	(345,967.00)	-29.8%
2) Classified Salaries		2000-2999	996,102.00	996,102.00	420,411.68	1,025,322.00	(29,220.00)	-2.9%
3) Employee Benefits		3000-3999	614,514.00	614,514.00	227,190.95	640,532.00	(26,018.00)	-4.2%
4) Books and Supplies		4000-4999	117,238.00	117,238.00	40,363.25	137,821.00	(20,583.00)	-17.6%
5) Services and Other Operating Expenditures		5000-5999	521,113.00	521,113.00	51,578.97	648,665.00	(127,552.00)	-24.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	2,375.06	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	191,838.00	191,838.00	0.00	110,112.00	81,726.00	42.6%
9) TOTAL, EXPENDITURES			3,600,245.00	3,600,245.00	1,310,327.95	4,067,859.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	222,329.94	(13,918.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	222,329.94	(13,918.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	205,437.64	205,437.64		205,437.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			205,437.64	205,437.64		205,437.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			205,437.64	205,437.64		205,437.64		
2) Ending Balance, June 30 (E + F1e)			205,437.64	205,437.64		191,519.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	178,480.25	178,480.25		178,480.25		
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	26,957.39	26,957.39		13,039.39		
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	806,396.00	806,396.00	312,549.00	812,428.00	6,032.00	0.7%
TOTAL, FEDERAL REVENUE			806,396.00	806,396.00	312,549.00	812,428.00	6,032.00	0.7%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	2,414,452.00	2,414,452.00	1,001,902.00	2,408,420.00	(6,032.00)	-0.2%
All Other State Revenue	All Other	8590	189,600.00	189,600.00	(16,840.00)	189,600.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			2,604,052.00	2,604,052.00	985,062.00	2,598,020.00	(6,032.00)	-0.2%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	518.83	518.00	518.00	New
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	189,797.00	189,797.00	197,175.10	539,797.00	350,000.00	184.4%
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	37,352.96	103,178.00	103,178.00	New
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			189,797.00	189,797.00	235,046.89	643,493.00	453,696.00	239.0%
TOTAL, REVENUES			3,600,245.00	3,600,245.00	1,532,657.89	4,053,941.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,057,803.00	1,057,803.00	496,071.46	1,343,670.00	(285,867.00)	-27.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	101,637.00	101,637.00	72,336.58	161,737.00	(60,100.00)	-59.1%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,159,440.00	1,159,440.00	568,408.04	1,505,407.00	(345,967.00)	-29.8%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	692,160.00	692,160.00	310,345.02	760,874.00	(68,714.00)	-9.9%
Classified Support Salaries		2200	50,210.00	50,210.00	20,640.36	49,824.00	386.00	0.8%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	253,732.00	253,732.00	89,426.30	214,624.00	39,108.00	15.4%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			996,102.00	996,102.00	420,411.68	1,025,322.00	(29,220.00)	-2.9%
EMPLOYEE BENEFITS								
STRS		3101-3102	85,410.00	85,410.00	39,956.64	101,838.00	(16,428.00)	-19.2%
PERS		3201-3202	105,449.00	105,449.00	50,205.82	125,257.00	(19,808.00)	-18.8%
OASDI/Medicare/Alternative		3301-3302	83,828.00	83,828.00	41,788.47	98,432.00	(14,604.00)	-17.4%
Health and Welfare Benefits		3401-3402	243,773.00	243,773.00	74,148.98	252,430.00	(8,657.00)	-3.6%
Unemployment Insurance		3501-3502	21,114.00	21,114.00	463.42	3,582.00	17,532.00	83.0%
Workers' Compensation		3601-3602	21,973.00	21,973.00	12,056.89	30,571.00	(8,598.00)	-39.1%
OPEB, Allocated		3701-3702	38,001.00	38,001.00	8,331.11	24,888.00	13,113.00	34.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	14,966.00	14,966.00	0.00	2,766.00	12,200.00	81.5%
Other Employee Benefits		3901-3902	0.00	0.00	239.62	768.00	(768.00)	New
TOTAL, EMPLOYEE BENEFITS			614,514.00	614,514.00	227,190.95	640,532.00	(26,018.00)	-4.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	52,427.00	52,427.00	17,092.68	64,592.00	(12,165.00)	-23.2%
Noncapitalized Equipment		4400	4,228.00	4,228.00	3,924.37	7,611.00	(3,383.00)	-80.0%
Food		4700	60,583.00	60,583.00	19,346.20	65,618.00	(5,035.00)	-8.3%
TOTAL, BOOKS AND SUPPLIES			117,238.00	117,238.00	40,363.25	137,821.00	(20,583.00)	-17.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	12,624.00	12,624.00	3,063.70	13,943.00	(1,319.00)	-10.4%
Dues and Memberships		5300	468.00	468.00	414.00	468.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	28,641.00	28,641.00	9,218.61	30,995.00	(2,354.00)	-8.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	14,846.00	14,846.00	2,335.52	14,853.00	(7.00)	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	452,358.00	452,358.00	32,756.49	575,350.00	(122,992.00)	-27.2%
Communications		5900	12,176.00	12,176.00	3,790.65	13,056.00	(880.00)	-7.2%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			521,113.00	521,113.00	51,578.97	648,665.00	(127,552.00)	-24.5%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	402.75	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	1,972.31	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	2,375.06	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	191,838.00	191,838.00	0.00	110,112.00	81,726.00	42.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			191,838.00	191,838.00	0.00	110,112.00	81,726.00	42.6%
TOTAL, EXPENDITURES			3,600,245.00	3,600,245.00	1,310,327.95	4,067,859.00		

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
6052	Child Development: Prekindergarten and Family Literacy, Prc	0.73
6145	Child Development: Facilities Renovation and Repair	1.13
9010	Other Restricted Local	178,478.39
Total, Restricted Balance		178,480.25

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,065,920.00	1,065,920.00	182,583.63	1,150,545.00	84,625.00	7.9%
5) TOTAL, REVENUES			1,065,920.00	1,065,920.00	182,583.63	1,150,545.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	437,362.00	437,362.00	178,807.89	437,362.00	0.00	0.0%
3) Employee Benefits		3000-3999	156,442.00	156,442.00	50,414.95	149,106.00	7,336.00	4.7%
4) Books and Supplies		4000-4999	6,054.00	6,054.00	0.00	6,054.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	332,100.00	332,100.00	348,334.32	422,835.00	(90,735.00)	-27.3%
6) Capital Outlay		6000-6999	31,303,999.00	31,303,999.00	3,435,390.13	40,498,924.00	(9,194,925.00)	-29.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			32,235,957.00	32,235,957.00	4,012,947.29	41,514,281.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(31,170,037.00)	(31,170,037.00)	(3,830,363.66)	(40,363,736.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	55,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00	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			55,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			23,829,963.00	23,829,963.00	51,169,636.34	14,636,264.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,191,179.08	16,191,179.08		16,191,179.08	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)			16,191,179.08	16,191,179.08		16,191,179.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,191,179.08	16,191,179.08		16,191,179.08		
2) Ending Balance, June 30 (E + F1e)			40,021,142.08	40,021,142.08		30,827,443.08		
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	40,021,144.41	40,021,144.41		30,827,445.41		
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	(2.33)	(2.33)		(2.33)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	320,920.00	320,920.00	27,586.63	320,920.00	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	745,000.00	745,000.00	154,997.00	829,625.00	84,625.00	11.4%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,065,920.00	1,065,920.00	182,583.63	1,150,545.00	84,625.00	7.9%
TOTAL, REVENUES			1,065,920.00	1,065,920.00	182,583.63	1,150,545.00		

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	121,982.00	121,982.00	48,672.63	121,982.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	177,192.00	177,192.00	73,829.90	177,192.00	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	138,188.00	138,188.00	56,305.36	138,188.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			437,362.00	437,362.00	178,807.89	437,362.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	47,770.00	47,770.00	20,331.23	49,590.00	(1,820.00)	-3.8%
OASDI/Medicare/Alternative		3301-3302	33,456.00	33,456.00	12,933.53	32,106.00	1,350.00	4.0%
Health and Welfare Benefits		3401-3402	47,388.00	47,388.00	12,716.39	47,388.00	0.00	0.0%
Unemployment Insurance		3501-3502	4,813.00	4,813.00	84.57	4,813.00	0.00	0.0%
Workers' Compensation		3601-3602	4,407.00	4,407.00	2,197.86	5,882.00	(1,475.00)	-33.5%
OPEB, Allocated		3701-3702	8,484.00	8,484.00	1,800.27	8,484.00	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	9,703.00	9,703.00	0.00	0.00	9,703.00	100.0%
Other Employee Benefits		3901-3902	421.00	421.00	351.10	843.00	(422.00)	-100.2%
TOTAL, EMPLOYEE BENEFITS			156,442.00	156,442.00	50,414.95	149,106.00	7,336.00	4.7%
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	6,054.00	6,054.00	0.00	6,054.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			6,054.00	6,054.00	0.00	6,054.00	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	331,100.00	331,100.00	348,334.32	421,835.00	(90,735.00)	-27.4%
Communications		5900	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			332,100.00	332,100.00	348,334.32	422,835.00	(90,735.00)	-27.3%

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)
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	30,975,743.00	30,975,743.00	3,310,826.04	40,117,982.00	(9,142,239.00)	-29.5%
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	328,256.00	328,256.00	124,564.09	380,942.00	(52,686.00)	-16.1%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			31,303,999.00	31,303,999.00	3,435,390.13	40,498,924.00	(9,194,925.00)	-29.4%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			32,235,957.00	32,235,957.00	4,012,947.29	41,514,281.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	55,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00	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			55,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00	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)			55,000,000.00	55,000,000.00	55,000,000.00	55,000,000.00		

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

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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	3,831.32	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	3,831.32	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	3,831.32	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			100,000.00	100,000.00	0.00	100,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100,000.00	100,000.00	3,831.32	100,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,362,241.80	4,362,241.80		4,362,241.80	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,362,241.80	4,362,241.80		4,362,241.80		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,362,241.80	4,362,241.80		4,362,241.80		
2) Ending Balance, June 30 (E + F1e)			4,462,241.80	4,462,241.80		4,462,241.80		
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	300,000.00	300,000.00		300,000.00		
d) Assigned								
Other Assignments		9780	4,162,241.80	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	4,162,241.80		4,162,241.80		
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	0.00	0.00	3,831.32	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%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	3,831.32	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	3,831.32	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	100,000.00	100,000.00	0.00	100,000.00	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			100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			100,000.00	100,000.00	0.00	100,000.00		

Resource	Description	2013/14 Projected Year Totals
Total, Restricted Balance		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)
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	514,171.00	514,171.00	0.00	0.00	(514,171.00)	-100.0%
4) Other Local Revenue		8600-8799	500.00	500.00	(16.63)	500.00	0.00	0.0%
5) TOTAL, REVENUES			514,671.00	514,671.00	(16.63)	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	39,424.00	39,424.00	16,127.22	39,424.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,699.00	13,699.00	4,412.65	11,753.00	1,946.00	14.2%
4) Books and Supplies		4000-4999	114,000.00	114,000.00	1,410.63	16,446.00	97,554.00	85.6%
5) Services and Other Operating Expenditures		5000-5999	347,498.00	347,498.00	119,857.65	447,048.00	(99,550.00)	-28.6%
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			514,621.00	514,621.00	141,808.15	514,671.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			50.00	50.00	(141,824.78)	(514,171.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	514,171.00	514,171.00	New
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	514,171.00		

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)			50.00	50.00	(141,824.78)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	176.29	176.29		176.29	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)			176.29	176.29		176.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			176.29	176.29		176.29		
2) Ending Balance, June 30 (E + F1e)			226.29	226.29		176.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) 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	226.29	226.29		176.29		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	514,171.00	514,171.00	0.00	0.00	(514,171.00)	-100.0%
TOTAL, OTHER STATE REVENUE			514,171.00	514,171.00	0.00	0.00	(514,171.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	(16.63)	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	(16.63)	500.00	0.00	0.0%
TOTAL, REVENUES			514,671.00	514,671.00	(16.63)	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%
Other Classified Salaries		2900	39,424.00	39,424.00	16,127.22	39,424.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,424.00	39,424.00	16,127.22	39,424.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,307.00	4,307.00	1,845.33	4,463.00	(156.00)	-3.6%
OASDI/Medicare/Alternative		3301-3302	3,018.00	3,018.00	1,170.76	2,278.00	740.00	24.5%
Health and Welfare Benefits		3401-3402	3,950.00	3,950.00	984.53	3,507.00	443.00	11.2%
Unemployment Insurance		3501-3502	434.00	434.00	7.60	19.00	415.00	95.6%
Workers' Compensation		3601-3602	398.00	398.00	198.98	614.00	(216.00)	-54.3%
OPEB, Allocated		3701-3702	766.00	766.00	161.55	766.00	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	826.00	826.00	0.00	0.00	826.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	43.90	106.00	(106.00)	New
TOTAL, EMPLOYEE BENEFITS			13,699.00	13,699.00	4,412.65	11,753.00	1,946.00	14.2%
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	114,000.00	114,000.00	1,410.63	16,446.00	97,554.00	85.6%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			114,000.00	114,000.00	1,410.63	16,446.00	97,554.00	85.6%
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	276,798.00	276,798.00	117,023.65	301,064.00	(24,266.00)	-8.8%
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	70,700.00	70,700.00	2,834.00	145,984.00	(75,284.00)	-106.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			347,498.00	347,498.00	119,857.65	447,048.00	(99,550.00)	-28.6%
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			514,621.00	514,621.00	141,808.15	514,671.00		

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	514,171.00	514,171.00	New
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	514,171.00	514,171.00	New
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	514,171.00		

Resource	Description	2013/14
		Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	579,911.05
Total, Restricted Balance		579,911.05

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)
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	4,159,000.00	4,159,000.00	710,846.92	4,170,000.00	11,000.00	0.3%
3) Other State Revenue		8300-8599	334,000.00	334,000.00	50,854.01	335,400.00	1,400.00	0.4%
4) Other Local Revenue		8600-8799	1,589,000.00	1,589,000.00	478,684.82	1,595,750.00	6,750.00	0.4%
5) TOTAL, REVENUES			6,082,000.00	6,082,000.00	1,240,385.75	6,101,150.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,514,100.00	2,514,100.00	881,347.94	2,575,450.00	(61,350.00)	-2.4%
3) Employee Benefits		3000-3999	898,700.00	898,700.00	269,503.86	861,500.00	37,200.00	4.1%
4) Books and Supplies		4000-4999	2,077,600.00	2,077,600.00	646,879.39	2,112,814.51	(35,214.51)	-1.7%
5) Services and Other Operating Expenditures		5000-5999	394,500.00	394,500.00	66,434.83	395,671.77	(1,171.77)	-0.3%
6) Capital Outlay		6000-6999	30,500.00	30,500.00	6,484.68	22,000.00	8,500.00	27.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	49,294.00	49,294.00	51,407.64	51,407.72	(2,113.72)	-4.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,964,694.00	5,964,694.00	1,922,058.34	6,018,844.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			117,306.00	117,306.00	(681,672.59)	82,306.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	253,000.00	253,000.00	0.00	253,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			253,000.00	253,000.00	0.00	253,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			370,306.00	370,306.00	(681,672.59)	335,306.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	273,141.41	273,141.41		273,141.41	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)			273,141.41	273,141.41		273,141.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			273,141.41	273,141.41		273,141.41		
2) Ending Balance, June 30 (E + F1e)			643,447.41	643,447.41		608,447.41		
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	579,911.05	579,911.05		579,911.05		
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	63,536.36	63,536.36		28,536.36		
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	4,159,000.00	4,159,000.00	710,846.92	4,170,000.00	11,000.00	0.3%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			4,159,000.00	4,159,000.00	710,846.92	4,170,000.00	11,000.00	0.3%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	334,000.00	334,000.00	50,854.01	335,400.00	1,400.00	0.4%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			334,000.00	334,000.00	50,854.01	335,400.00	1,400.00	0.4%
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	1,554,000.00	1,554,000.00	475,013.57	1,560,750.00	6,750.00	0.4%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	89.25	500.00	500.00	New
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	35,000.00	35,000.00	3,582.00	34,500.00	(500.00)	-1.4%
TOTAL, OTHER LOCAL REVENUE			1,589,000.00	1,589,000.00	478,684.82	1,595,750.00	6,750.00	0.4%
TOTAL, REVENUES			6,082,000.00	6,082,000.00	1,240,385.75	6,101,150.00		

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	2,143,200.00	2,143,200.00	735,727.93	2,199,950.00	(56,750.00)	-2.6%
Classified Supervisors' and Administrators' Salaries		2300	122,000.00	122,000.00	50,338.75	122,000.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	248,900.00	248,900.00	95,281.26	253,500.00	(4,600.00)	-1.8%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,514,100.00	2,514,100.00	881,347.94	2,575,450.00	(61,350.00)	-2.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	277,700.00	277,700.00	97,121.48	277,700.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	173,050.00	173,050.00	61,978.13	173,050.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	351,200.00	351,200.00	92,106.63	329,400.00	21,800.00	6.2%
Unemployment Insurance		3501-3502	24,900.00	24,900.00	406.21	14,900.00	10,000.00	40.2%
Workers' Compensation		3601-3602	26,800.00	26,800.00	10,563.15	32,000.00	(5,200.00)	-19.4%
OPEB, Allocated		3701-3702	43,850.00	43,850.00	7,108.81	33,850.00	10,000.00	22.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	600.00	600.00	0.00	0.00	600.00	100.0%
Other Employee Benefits		3901-3902	600.00	600.00	219.45	600.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			898,700.00	898,700.00	269,503.86	861,500.00	37,200.00	4.1%
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	306,000.00	306,000.00	109,541.20	346,214.51	(40,214.51)	-13.1%
Noncapitalized Equipment		4400	19,600.00	19,600.00	3,380.82	29,600.00	(10,000.00)	-51.0%
Food		4700	1,752,000.00	1,752,000.00	533,957.37	1,737,000.00	15,000.00	0.9%
TOTAL, BOOKS AND SUPPLIES			2,077,600.00	2,077,600.00	646,879.39	2,112,814.51	(35,214.51)	-1.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,700.00	5,700.00	1,225.93	6,200.00	(500.00)	-8.8%
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	31,100.00	31,100.00	6,680.98	31,100.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	112,600.00	112,600.00	43,290.74	110,771.77	1,828.23	1.6%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	193,900.00	193,900.00	0.00	193,900.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	31,700.00	31,700.00	9,218.60	37,200.00	(5,500.00)	-17.4%
Communications		5900	19,500.00	19,500.00	6,018.58	16,500.00	3,000.00	15.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			394,500.00	394,500.00	66,434.83	395,671.77	(1,171.77)	-0.3%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	20,000.00	20,000.00	0.00	2,500.00	17,500.00	87.5%
Equipment		6400	10,500.00	10,500.00	6,484.68	19,500.00	(9,000.00)	-85.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			30,500.00	30,500.00	6,484.68	22,000.00	8,500.00	27.9%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	4,813.00	4,813.00	5,171.45	5,171.45	(358.45)	-7.4%
Other Debt Service - Principal		7439	44,481.00	44,481.00	46,236.19	46,236.27	(1,755.27)	-3.9%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			49,294.00	49,294.00	51,407.64	51,407.72	(2,113.72)	-4.3%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,964,694.00	5,964,694.00	1,922,058.34	6,018,844.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	253,000.00	253,000.00	0.00	253,000.00	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			253,000.00	253,000.00	0.00	253,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
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)			253,000.00	253,000.00	0.00	253,000.00		

Resource	Description	2013/14
		Projected Year Totals
7710	State School Facilities Projects	1,802.48
Total, Restricted Balance		1,802.48

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	84.75	100.00	0.00	0.0%
5) TOTAL, REVENUES			100.00	100.00	84.75	100.00		
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	925.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	(371.93)	24,546.00	(24,546.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	553.07	24,546.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			100.00	100.00	(468.32)	(24,446.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	(468.32)	(24,446.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	26,248.48	26,248.48		26,248.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			26,248.48	26,248.48		26,248.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			26,248.48	26,248.48		26,248.48		
2) Ending Balance, June 30 (E + F1e)			26,348.48	26,348.48		1,802.48		
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	26,348.48	26,348.48		1,802.48		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	84.75	100.00	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			100.00	100.00	84.75	100.00	0.00	0.0%
TOTAL, REVENUES			100.00	100.00	84.75	100.00		

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	925.00	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	925.00	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	(371.93)	24,546.00	(24,546.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	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	(371.93)	24,546.00	(24,546.00)	New
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	553.07	24,546.00		

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

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	1,717,360.31
Total, Restricted Balance		1,717,360.31

Description	Resource Codes	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	621,000.00	621,000.00	317,161.45	621,000.00	0.00	0.0%
5) TOTAL, REVENUES			621,000.00	621,000.00	317,161.45	621,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	39,424.00	39,424.00	16,127.22	39,424.00	0.00	0.0%
3) Employee Benefits		3000-3999	13,699.00	13,699.00	4,412.52	13,219.00	480.00	3.5%
4) Books and Supplies		4000-4999	67,500.00	67,500.00	17,917.63	70,440.00	(2,940.00)	-4.4%
5) Services and Other Operating Expenditures		5000-5999	12,000.00	12,000.00	25,494.02	22,500.00	(10,500.00)	-87.5%
6) Capital Outlay		6000-6999	214,715.00	214,715.00	239,823.16	788,551.00	(573,836.00)	-267.3%
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			347,338.00	347,338.00	303,774.55	934,134.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			273,662.00	273,662.00	13,386.90	(313,134.00)		
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)			273,662.00	273,662.00	13,386.90	(313,134.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,030,494.31	2,030,494.31		2,030,494.31	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)			2,030,494.31	2,030,494.31		2,030,494.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,030,494.31	2,030,494.31		2,030,494.31		
2) Ending Balance, June 30 (E + F1e)			2,304,156.31	2,304,156.31		1,717,360.31		
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	2,304,156.31	2,304,156.31		1,717,360.31		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	11,000.00	11,000.00	1,804.28	11,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	610,000.00	610,000.00	315,357.17	610,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			621,000.00	621,000.00	317,161.45	621,000.00	0.00	0.0%
TOTAL, REVENUES			621,000.00	621,000.00	317,161.45	621,000.00		

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	22,150.00	22,150.00	9,228.80	22,150.00	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	17,274.00	17,274.00	6,898.42	17,274.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			39,424.00	39,424.00	16,127.22	39,424.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	4,307.00	4,307.00	1,845.33	4,539.00	(232.00)	-5.4%
OASDI/Medicare/Alternative		3301-3302	3,018.00	3,018.00	1,170.75	2,918.00	100.00	3.3%
Health and Welfare Benefits		3401-3402	3,950.00	3,950.00	984.37	3,950.00	0.00	0.0%
Unemployment Insurance		3501-3502	434.00	434.00	7.60	434.00	0.00	0.0%
Workers' Compensation		3601-3602	398.00	398.00	198.98	506.00	(108.00)	-27.1%
OPEB, Allocated		3701-3702	766.00	766.00	161.59	766.00	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	826.00	826.00	0.00	0.00	826.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	43.90	106.00	(106.00)	New
TOTAL, EMPLOYEE BENEFITS			13,699.00	13,699.00	4,412.52	13,219.00	480.00	3.5%
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	67,500.00	67,500.00	17,917.63	70,440.00	(2,940.00)	-4.4%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			67,500.00	67,500.00	17,917.63	70,440.00	(2,940.00)	-4.4%
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	3,000.00	3,000.00	20,936.54	12,500.00	(9,500.00)	-316.7%
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	9,000.00	9,000.00	4,557.48	10,000.00	(1,000.00)	-11.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			12,000.00	12,000.00	25,494.02	22,500.00	(10,500.00)	-87.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	214,715.00	214,715.00	239,823.16	788,551.00	(573,836.00)	-267.3%
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	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			214,715.00	214,715.00	239,823.16	788,551.00	(573,836.00)	-267.3%
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			347,338.00	347,338.00	303,774.55	934,134.00		

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

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	30,827,445.41
Total, Restricted Balance		<u>30,827,445.41</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	400.00	400.00	(12,338.76)	400.00	0.00	0.0%
5) TOTAL, REVENUES			400.00	400.00	(12,338.76)	400.00		
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	4,753.82	8,029.00	(8,029.00)	New
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	107,000.00	107,000.00	(6,061.61)	119,104.00	(12,104.00)	-11.3%
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			107,000.00	107,000.00	(1,307.79)	127,133.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(106,600.00)	(106,600.00)	(11,030.97)	(126,733.00)		
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)			(106,600.00)	(106,600.00)	(11,030.97)	(126,733.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	155,792.83	155,792.83		155,792.83	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)			155,792.83	155,792.83		155,792.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			155,792.83	155,792.83		155,792.83		
2) Ending Balance, June 30 (E + F1e)			49,192.83	49,192.83		29,059.83		
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	49,192.83	49,192.83		29,059.83		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	400.00	400.00	103.44	400.00	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	(12,442.20)	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			400.00	400.00	(12,338.76)	400.00	0.00	0.0%
TOTAL, REVENUES			400.00	400.00	(12,338.76)	400.00		

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	4,753.82	8,029.00	(8,029.00)	New
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	4,753.82	8,029.00	(8,029.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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	(6,061.61)	21,783.00	(21,783.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	107,000.00	107,000.00	0.00	97,321.00	9,679.00	9.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			107,000.00	107,000.00	(6,061.61)	119,104.00	(12,104.00)	-11.3%
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			107,000.00	107,000.00	(1,307.79)	127,133.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	29,059.83
Total, Restricted Balance		29,059.83

Description	Resource Codes	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	34,325.00	34,325.00	0.00	48,805.00	14,480.00	42.2%
4) Other Local Revenue		8600-8799	7,473,851.00	7,473,851.00	22,589.82	10,341,438.00	2,867,587.00	38.4%
5) TOTAL, REVENUES			7,508,176.00	7,508,176.00	22,589.82	10,390,243.00		
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	7,206,598.00	7,206,598.00	3,995,610.02	8,329,558.00	(1,122,960.00)	-15.6%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			7,206,598.00	7,206,598.00	3,995,610.02	8,329,558.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			301,578.00	301,578.00	(3,973,020.20)	2,060,685.00		
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	66,772.00	66,772.00	1,783,697.95	1,783,699.00	1,716,927.00	2571.3%
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			66,772.00	66,772.00	1,783,697.95	1,783,699.00		

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)			368,350.00	368,350.00	(2,189,322.25)	3,844,384.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,379,659.47	6,379,659.47		6,379,659.47	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)			6,379,659.47	6,379,659.47		6,379,659.47		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,379,659.47	6,379,659.47		6,379,659.47		
2) Ending Balance, June 30 (E + F1e)			6,748,009.47	6,748,009.47		10,224,043.47		
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	6,748,009.47	6,748,009.47		10,224,043.47		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	34,325.00	34,325.00	0.00	48,805.00	14,480.00	42.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			34,325.00	34,325.00	0.00	48,805.00	14,480.00	42.2%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	7,111,150.00	7,111,150.00	0.00	9,969,782.00	2,858,632.00	40.2%
Unsecured Roll		8612	250,126.00	250,126.00	0.00	220,281.00	(29,845.00)	-11.9%
Prior Years' Taxes		8613	0.00	0.00	(2,823.17)	0.00	0.00	0.0%
Supplemental Taxes		8614	93,400.00	93,400.00	22,349.45	135,200.00	41,800.00	44.8%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,175.00	19,175.00	3,063.54	16,175.00	(3,000.00)	-15.6%
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			7,473,851.00	7,473,851.00	22,589.82	10,341,438.00	2,867,587.00	38.4%
TOTAL, REVENUES			7,508,176.00	7,508,176.00	22,589.82	10,390,243.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	3,169,520.00	3,169,520.00	2,330,415.58	3,331,416.00	(161,896.00)	-5.1%
Bond Interest and Other Service Charges		7434	4,037,078.00	4,037,078.00	1,665,194.44	4,998,142.00	(961,064.00)	-23.8%
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)			7,206,598.00	7,206,598.00	3,995,610.02	8,329,558.00	(1,122,960.00)	-15.6%
TOTAL, EXPENDITURES			7,206,598.00	7,206,598.00	3,995,610.02	8,329,558.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: 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	66,772.00	66,772.00	1,783,697.95	1,783,699.00	1,716,927.00	2571.3%
(c) TOTAL, SOURCES			66,772.00	66,772.00	1,783,697.95	1,783,699.00	1,716,927.00	2571.3%
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)			66,772.00	66,772.00	1,783,697.95	1,783,699.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	10,224,043.47
Total, Restricted Balance		10,224,043.47

Description	Resource Codes	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	1,142.00	1,142.00	0.00	1,424.00	282.00	24.7%
4) Other Local Revenue		8600-8799	267,300.00	267,300.00	878.86	311,708.00	44,408.00	16.6%
5) TOTAL, REVENUES			268,442.00	268,442.00	878.86	313,132.00		
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	394,045.00	394,045.00	118,115.63	410,351.00	(16,306.00)	-4.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			394,045.00	394,045.00	118,115.63	410,351.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(125,603.00)	(125,603.00)	(117,236.77)	(97,219.00)		
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)			(125,603.00)	(125,603.00)	(117,236.77)	(97,219.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	288,681.90	288,681.90		288,681.90	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)			288,681.90	288,681.90		288,681.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			288,681.90	288,681.90		288,681.90		
2) Ending Balance, June 30 (E + F1e)			163,078.90	163,078.90		191,462.90		
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	163,078.90	163,078.90		191,462.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions								
Voted Indebtedness Levies								
Homeowners' Exemptions		8571	1,142.00	1,142.00	0.00	1,424.00	282.00	24.7%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,142.00	1,142.00	0.00	1,424.00	282.00	24.7%
OTHER LOCAL REVENUE								
County and District Taxes								
Voted Indebtedness Levies								
Secured Roll		8611	244,596.00	244,596.00	0.00	298,813.00	54,217.00	22.2%
Unsecured Roll		8612	12,989.00	12,989.00	0.00	5,995.00	(6,994.00)	-53.8%
Prior Years' Taxes		8613	0.00	0.00	(47.23)	0.00	0.00	0.0%
Supplemental Taxes		8614	4,815.00	4,815.00	869.98	6,000.00	1,185.00	24.6%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,900.00	4,900.00	56.11	900.00	(4,000.00)	-81.6%
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			267,300.00	267,300.00	878.86	311,708.00	44,408.00	16.6%
TOTAL, REVENUES			268,442.00	268,442.00	878.86	313,132.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	205,000.00	205,000.00	50,000.00	270,000.00	(65,000.00)	-31.7%
Bond Interest and Other Service Charges		7434	189,045.00	189,045.00	68,115.63	140,351.00	48,694.00	25.8%
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)			394,045.00	394,045.00	118,115.63	410,351.00	(16,306.00)	-4.1%
TOTAL, EXPENDITURES			394,045.00	394,045.00	118,115.63	410,351.00		

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

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	191,462.90
Total, Restricted Balance		191,462.90

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	402.24	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	402.24	0.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	0.00	0.00	(113,822.00)	0.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	0.00	(113,822.00)	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	114,224.24	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	464,201.00	(464,201.00)	New
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	(464,201.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			0.00	0.00	114,224.24	(464,201.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	464,202.52	464,202.52		464,202.52	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)			464,202.52	464,202.52		464,202.52		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			464,202.52	464,202.52		464,202.52		
2) Ending Net Position, June 30 (E + F1e)			464,202.52	464,202.52		1.52		
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	0.00		0.00		
c) Unrestricted Net Position		9790	464,202.52	464,202.52		1.52		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	402.24	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	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			0.00	0.00	402.24	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	402.24	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)
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	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	(113,822.00)	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 EXPENSES			0.00	0.00	(113,822.00)	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)
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			0.00	0.00	(113,822.00)	0.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	464,201.00	(464,201.00)	New
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	464,201.00	(464,201.00)	New
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	(464,201.00)		

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

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	7,126.94	7,126.94	7,161.28	7,161.28	34.34	0%
2. Special Education	196.70	196.70	196.70	196.70	0.00	0%
HIGH SCHOOL						
3. General Education	5,872.74	5,872.74	5,872.74	5,872.74	0.00	0%
4. Special Education	221.76	221.76	221.76	221.76	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	29.44	29.44	30.56	30.56	1.12	4%
6. Special Education	0.00	0.00	0.00	0.00	0.00	0%
7. TOTAL, K-12 ADA	13,447.58	13,447.58	13,483.04	13,483.04	35.46	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)	13,447.58	13,447.58	13,483.04	13,483.04	35.46	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	1,228.93	1,228.93	1,228.93	1,228.93	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)	1,228.93	1,228.93	1,228.93	1,228.93	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)	9110									
A. BEGINNING CASH			5,688,626.00	2,153,667.00	326,490.00	(6,824,389.00)	(6,336,013.00)	(2,704,240.00)	7,210,747.00	2,012,427.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019				358,417.00	1,317,559.00	645,151.00	930,545.00	930,545.00	930,545.00
Property Taxes	8020-8079			(706,113.00)	(2,978.00)	6,645,850.00	12,505,990.00	19,136,002.00	3,459,200.00	956,800.00
Miscellaneous Funds	8080-8099		(160,079.00)		(766,639.00)	(511,092.00)	(768,182.00)	(582,677.00)	115,658.00	(582,677.00)
Federal Revenue	8100-8299			9,078.00	540,744.00		221,939.00	984,442.00	984,442.00	984,442.00
Other State Revenue	8300-8599				1,513,785.00	206,530.00	1,374,979.00	461,114.00	461,114.00	461,114.00
Other Local Revenue	8600-8799		52,623.00	279,086.00	500,519.00	160,615.00	368,579.00	994,137.00	994,137.00	994,137.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			(107,456.00)	(417,949.00)	2,143,848.00	7,819,462.00	14,348,456.00	21,923,563.00	6,945,096.00	3,744,361.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		848,528.00	815,913.00	5,538,765.00	5,681,133.00	5,762,552.00	5,979,749.00	5,979,749.00	5,979,749.00
Classified Salaries	2000-2999		979,436.00	1,094,298.00	1,802,018.00	1,859,692.00	1,979,976.00	1,899,539.00	1,899,539.00	1,899,539.00
Employee Benefits	3000-3999		308,278.00	326,988.00	1,695,917.00	1,720,441.00	1,737,320.00	1,856,790.00	1,856,790.00	1,856,790.00
Books and Supplies	4000-4999		49,265.00	205,131.00	429,554.00	669,458.00	214,628.00	721,586.00	721,586.00	721,586.00
Services	5000-5999		1,978,495.00	858,589.00	956,551.00	1,411,332.00	734,813.00	1,565,035.00	1,565,035.00	1,565,035.00
Capital Outlay	6000-6599			199,886.00	49,722.00	51,339.00	15,538.00	36,040.00	36,040.00	36,040.00
Other Outgo	7000-7499						(27,266.00)	(28,408.00)	(28,408.00)	(28,408.00)
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			4,164,002.00	3,500,805.00	10,472,527.00	11,393,395.00	10,417,561.00	12,030,331.00	12,030,331.00	12,030,331.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		1,272,455.00	2,126,568.00	1,673,472.00	4,059,953.00	(300,001.00)	249,962.00	(111,747.00)	(20,118.00)
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	1,272,455.00	2,126,568.00	1,673,472.00	4,059,953.00	(300,001.00)	249,962.00	(111,747.00)
Liabilities										
Accounts Payable	9500-9599		535,956.00	34,991.00	495,672.00	(2,356.00)	(879.00)	228,207.00	1,338.00	(1,322.00)
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	535,956.00	34,991.00	495,672.00	(2,356.00)	228,207.00	1,338.00	(1,322.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS			0.00	736,499.00	2,091,577.00	1,177,800.00	4,062,309.00	21,755.00	(113,085.00)	(18,796.00)
E. NET INCREASE/DECREASE (B - C + D)			(3,534,959.00)	(1,827,177.00)	(7,150,879.00)	488,376.00	3,631,773.00	9,914,987.00	(5,198,320.00)	(8,304,766.00)
F. ENDING CASH (A + E)			2,153,667.00	326,490.00	(6,824,389.00)	(6,336,013.00)	(2,704,240.00)	7,210,747.00	2,012,427.00	(6,292,339.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):	9110								
A. BEGINNING CASH		(6,292,339.00)	(10,215,341.00)	10,344,666.00	12,993,756.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	930,545.00	930,545.00	930,545.00	930,548.00			8,834,945.00	8,834,945.00
Property Taxes	8020-8079	5,888,001.00	29,440,003.00	11,040,001.00	4,389,091.00			92,751,847.00	92,751,847.00
Miscellaneous Funds	8080-8099	(1,098,784.00)	(549,392.00)	264,843.00	(549,392.00)			(5,188,413.00)	(5,188,413.00)
Federal Revenue	8100-8299	984,442.00	984,442.00	984,442.00	984,443.00			7,662,856.00	7,662,856.00
Other State Revenue	8300-8599	461,114.00	461,114.00	461,114.00	461,114.00			6,323,092.00	6,323,092.00
Other Local Revenue	8600-8799	994,137.00	994,137.00	994,137.00	994,140.00			8,320,384.00	8,320,384.00
Interfund Transfers In	8910-8929				464,201.00			464,201.00	464,201.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		8,159,455.00	32,260,849.00	14,675,082.00	7,674,145.00	0.00	0.00	119,168,912.00	119,168,912.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	5,979,749.00	5,979,749.00	5,979,749.00	5,929,640.00			60,455,025.00	60,455,025.00
Classified Salaries	2000-2999	1,899,539.00	1,899,539.00	1,899,539.00	1,899,542.00			21,012,196.00	21,012,196.00
Employee Benefits	3000-3999	1,856,790.00	1,856,790.00	1,856,790.00	1,852,792.00			18,782,476.00	18,782,476.00
Books and Supplies	4000-4999	721,586.00	721,586.00	721,586.00	715,561.00			6,613,113.00	6,613,113.00
Services	5000-5999	1,565,035.00	1,565,035.00	1,565,035.00	1,575,063.00			16,905,053.00	16,905,053.00
Capital Outlay	6000-6599	36,040.00	36,040.00	36,040.00	36,041.00			568,766.00	568,766.00
Other Outgo	7000-7499	(28,408.00)	(28,408.00)	(28,408.00)	(28,411.00)			(226,125.00)	(226,125.00)
Interfund Transfers Out	7600-7629				993,558.00			993,558.00	993,558.00
All Other Financing Uses	7630-7699				306,777.00			306,777.00	306,777.00
TOTAL DISBURSEMENTS		12,030,331.00	12,030,331.00	12,030,331.00	13,280,563.00	0.00	0.00	125,410,839.00	125,410,839.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	(132,962.00)	412,993.00	3,650.00	(7,500,000.00)			1,734,225.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		(132,962.00)	412,993.00	3,650.00	(7,500,000.00)	0.00	0.00	1,734,225.00	
Liabilities									
Accounts Payable	9500-9599	(80,836.00)	83,504.00	(689.00)	(1,065,007.00)			228,579.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		(80,836.00)	83,504.00	(689.00)	(1,065,007.00)	0.00	0.00	228,579.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(52,126.00)	329,489.00	4,339.00	(6,434,993.00)	0.00	0.00	1,505,646.00	
E. NET INCREASE/DECREASE (B - C + D)		(3,923,002.00)	20,560,007.00	2,649,090.00	(12,041,411.00)	0.00	0.00	(4,736,281.00)	(6,241,927.00)
F. ENDING CASH (A + E)		(10,215,341.00)	10,344,666.00	12,993,756.00	952,345.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								952,345.00	

Part I - General Administrative Share of Plant Services Costs

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

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

1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)
(Functions 7200-7700, goals 0000 and 9000) 4,332,744.00
2. Contracted general administrative positions not paid through payroll
 - a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800. _____
 - b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

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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) 96,763,187.00

C. Percentage of Plant Services Costs Attributable to General Administration

(Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 4.48%

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. 0.00
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)	5,540,284.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,578,065.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	50,000.00
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)	613,347.84
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)	1,639.68
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)	7,783,336.52
9. Carry-Forward Adjustment (Part IV, Line F)	1,948,751.66
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	9,732,088.18

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	72,411,721.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	16,600,793.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,348,624.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,392,885.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	1,948,807.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	812,686.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	244,162.00
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)	13,077,452.16
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)	34,960.32
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)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	3,957,747.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,945,436.28
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)	127,775,273.76

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) 6.09%

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) 7.62%

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>7,783,336.52</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>(1,554,113.19)</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 (3.35%) times Part III, Line B18); zero if negative	<u>1,948,751.66</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (3.35%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.64%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>1,948,751.66</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>1,948,751.66</u>

Approved indirect cost rate: 3.35%
Highest rate used in any program: 5.64%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	2,330,454.00	78,070.00	3.35%
01	3410	290,945.00	16,409.00	5.64%
01	3550	114,240.00	2,478.00	2.17%
01	4035	574,207.00	16,462.00	2.87%
01	4201	89,598.00	3,106.00	3.47%
01	4203	494,910.00	9,898.00	2.00%
01	5810	391,041.00	13,100.00	3.35%
01	6010	892,347.00	29,894.00	3.35%
01	7091	143,302.00	4,299.00	3.00%
01	7220	171,032.00	5,729.00	3.35%
01	7400	246,863.00	8,557.00	3.47%
01	9010	3,112,138.00	34,431.00	1.11%
12	5025	822,618.00	26,742.00	3.25%
12	6105	2,477,915.00	83,370.00	3.36%

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	94,303,374.00	7.63%	101,500,490.00	3.24%	104,793,949.00
2. Federal Revenues	8100-8299	2,739.00	0.00%	2,739.00	0.00%	2,739.00
3. Other State Revenues	8300-8599	2,107,954.00	0.00%	2,107,954.00	0.00%	2,107,954.00
4. Other Local Revenues	8600-8799	5,652,062.00	0.00%	5,652,062.00	0.00%	5,652,062.00
5. Other Financing Sources						
a. Transfers In	8900-8929	464,201.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(17,631,753.00)	2.00%	(17,984,388.06)	2.00%	(18,344,075.82)
6. Total (Sum lines A1 thru A5c)		84,898,577.00	7.52%	91,278,856.94	3.21%	94,212,628.18
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				46,909,030.00		47,260,847.73
b. Step & Column Adjustment				351,817.73		354,456.36
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	46,909,030.00	0.75%	47,260,847.73	0.75%	47,615,304.09
2. Classified Salaries						
a. Base Salaries				13,569,393.00		13,772,933.90
b. Step & Column Adjustment				203,540.90		227,843.61
c. Cost-of-Living Adjustment						
d. Other Adjustments						1,000,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	13,569,393.00	1.50%	13,772,933.90	8.91%	15,000,777.51
3. Employee Benefits	3000-3999	13,716,745.00	2.00%	13,991,079.90	2.00%	14,270,901.50
4. Books and Supplies	4000-4999	3,185,591.00	0.00%	3,185,591.00	0.00%	3,185,591.00
5. Services and Other Operating Expenditures	5000-5999	12,755,629.00	-5.46%	12,058,731.00	4.00%	12,541,080.24
6. Capital Outlay	6000-6999	486,160.00	-27.95%	350,256.00	3.00%	360,763.68
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(482,354.00)	1.00%	(487,177.54)	1.00%	(492,049.32)
9. Other Financing Uses						
a. Transfers Out	7600-7629	993,558.00	-51.27%	484,180.87	0.00%	484,180.87
b. Other Uses	7630-7699	306,777.00	1.00%	309,844.77	1.00%	312,943.22
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		91,440,529.00	-0.56%	90,926,287.63	2.59%	93,279,492.79
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,541,952.00)		352,569.31		933,135.39
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		11,806,055.94		5,264,103.94		5,616,673.25
2. Ending Fund Balance (Sum lines C and D1)		5,264,103.94		5,616,673.25		6,549,808.64
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	1,501,779.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,762,324.94		5,264,103.94		5,478,967.93
2. Unassigned/Unappropriated	9790	0.00		352,569.31		1,070,840.71
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		5,264,103.94		5,616,673.25		6,549,808.64

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	3,762,324.94		5,264,103.94		5,478,967.93
c. Unassigned/Unappropriated	9790	0.00		352,569.31		1,070,840.71
(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	4,162,241.80		4,162,241.80		4,162,241.80
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		7,924,566.74		9,778,915.05		10,712,050.44
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.						
2015-16 Currently the Classified staff is estimated to increase by 1 million and this is due to the district is also projecting to increases its M&O staff to ensure classrooms are in good repair.						

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	2,095,005.00	0.00%	2,095,005.00	0.00%	2,095,005.00
2. Federal Revenues	8100-8299	7,660,117.00	0.00%	7,660,117.00	0.00%	7,660,117.00
3. Other State Revenues	8300-8599	4,215,138.00	-66.43%	1,415,138.00	0.00%	1,415,138.00
4. Other Local Revenues	8600-8799	2,668,322.00	-0.25%	2,661,706.00	0.00%	2,661,706.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	17,631,753.00	2.00%	17,984,388.06	2.00%	18,344,075.82
6. Total (Sum lines A1 thru A5c)		34,270,335.00	-7.16%	31,816,354.06	1.13%	32,176,041.82
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				13,545,995.00		13,749,206.23
b. Step & Column Adjustment				203,211.23		206,259.39
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	13,545,995.00	1.50%	13,749,206.23	1.50%	13,955,465.62
2. Classified Salaries						
a. Base Salaries				7,442,803.00		7,554,445.05
b. Step & Column Adjustment				111,642.05		113,316.68
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	7,442,803.00	1.50%	7,554,445.05	1.50%	7,667,761.73
3. Employee Benefits	3000-3999	5,065,731.00	5.00%	5,319,017.55	5.00%	5,584,968.43
4. Books and Supplies	4000-4999	3,427,522.00	-15.15%	2,908,382.04	-0.05%	2,906,962.04
5. Services and Other Operating Expenditures	5000-5999	4,149,424.00	-0.18%	4,141,979.00	-58.42%	1,722,049.00
6. Capital Outlay	6000-6999	82,606.00	0.00%	82,606.00	0.00%	82,606.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,796.00	0.00%	33,796.00	0.00%	33,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	222,433.00	0.00%	222,433.00	0.00%	222,433.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,970,310.00	0.12%	34,011,864.87	-5.40%	32,176,041.82
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		300,025.00		(2,195,510.81)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 01I, line F1e)		1,895,485.81		2,195,510.81		0.00
2. Ending Fund Balance (Sum lines C and D1)		2,195,510.81		0.00		0.00
3. Components of Ending Fund Balance (Form 01I)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	2,195,512.28				
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	(1.47)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		2,195,510.81		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.						

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	96,398,379.00	7.47%	103,595,495.00	3.18%	106,888,954.00
2. Federal Revenues	8100-8299	7,662,856.00	0.00%	7,662,856.00	0.00%	7,662,856.00
3. Other State Revenues	8300-8599	6,323,092.00	-44.28%	3,523,092.00	0.00%	3,523,092.00
4. Other Local Revenues	8600-8799	8,320,384.00	-0.08%	8,313,768.00	0.00%	8,313,768.00
5. Other Financing Sources						
a. Transfers In	8900-8929	464,201.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		119,168,912.00	3.29%	123,095,211.00	2.68%	126,388,670.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				60,455,025.00		61,010,053.96
b. Step & Column Adjustment				555,028.96		560,715.75
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	60,455,025.00	0.92%	61,010,053.96	0.92%	61,570,769.71
2. Classified Salaries						
a. Base Salaries				21,012,196.00		21,327,378.95
b. Step & Column Adjustment				315,182.95		341,160.29
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		1,000,000.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	21,012,196.00	1.50%	21,327,378.95	6.29%	22,668,539.24
3. Employee Benefits	3000-3999	18,782,476.00	2.81%	19,310,097.45	2.83%	19,855,869.93
4. Books and Supplies	4000-4999	6,613,113.00	-7.85%	6,093,973.04	-0.02%	6,092,553.04
5. Services and Other Operating Expenditures	5000-5999	16,905,053.00	-4.17%	16,200,710.00	-11.96%	14,263,129.24
6. Capital Outlay	6000-6999	568,766.00	-23.89%	432,862.00	2.43%	443,369.68
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,796.00	0.00%	33,796.00	0.00%	33,796.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(259,921.00)	1.86%	(264,744.54)	1.84%	(269,616.32)
9. Other Financing Uses						
a. Transfers Out	7600-7629	993,558.00	-51.27%	484,180.87	0.00%	484,180.87
b. Other Uses	7630-7699	306,777.00	1.00%	309,844.77	1.00%	312,943.22
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		125,410,839.00	-0.38%	124,938,152.50	0.41%	125,455,534.61
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(6,241,927.00)		(1,842,941.50)		933,135.39
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		13,701,541.75		7,459,614.75		5,616,673.25
2. Ending Fund Balance (Sum lines C and D1)		7,459,614.75		5,616,673.25		6,549,808.64
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	2,195,512.28		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	1,501,779.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,762,324.94		5,264,103.94		5,478,967.93
2. Unassigned/Unappropriated	9790	(1.47)		352,569.31		1,070,840.71
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		7,459,614.75		5,616,673.25		6,549,808.64

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	3,762,324.94		5,264,103.94		5,478,967.93
c. Unassigned/Unappropriated	9790	0.00		352,569.31		1,070,840.71
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.47)		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	4,162,241.80		4,162,241.80		4,162,241.80
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		7,924,565.27		9,778,915.05		10,712,050.44
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.32%		7.83%		8.54%
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)		13,452.48		13,452.48		13,381.69
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		125,410,839.00		124,938,152.50		125,455,534.61
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)		125,410,839.00		124,938,152.50		125,455,534.61
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)		3,762,325.17		3,748,144.58		3,763,666.04
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)		3,762,325.17		3,748,144.58		3,763,666.04
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	127,580,825.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	10,320,468.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,898,807.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	568,766.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	993,558.00
6. All Other Financing Uses	All	9100 9200	7699 7651	306,777.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	0.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	1,969.00
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)				3,769,877.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				113,490,480.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				113,490,480.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		14,681.41
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)		14,681.41
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		14,681.41
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,730.22
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.)	107,726,220.80	6,801.32
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)	107,726,220.80	6,801.32
B. Required effort (Line A.2 times 90%)	96,953,598.72	6,121.19
C. Current year expenditures (Line I.G and Line II.F)	113,490,480.00	7,730.22
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)		
Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)		
Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(193,900.00)	0.00	(259,921.00)				
Other Sources/Uses Detail					464,201.00	993,558.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	149,809.00	0.00				
Other Sources/Uses Detail					126,387.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	110,112.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	193,900.00	0.00	0.00	0.00				
Other Sources/Uses Detail					253,000.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					514,171.00	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					100,000.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	464,201.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	193,900.00	(193,900.00)	259,921.00	(259,921.00)	1,457,759.00	1,457,759.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption	First Interim		
	Budget (Form 01CS, Item 4A1, Step 2A)	Projected Year Totals		
Current Year (2013-14)	13,447.59	13,483.04	0.3%	Met
1st Subsequent Year (2014-15)	13,385.41	13,483.04	0.7%	Met
2nd Subsequent Year (2015-16)	13,322.21	13,381.69	0.4%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	14,111	14,204	0.7%	Met
1st Subsequent Year (2014-15)	14,038	14,124	0.6%	Met
2nd Subsequent Year (2015-16)	14,094	14,094	0.0%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	0	14,071	0.0%
Second Prior Year (2011-12)	13,224	14,044	94.2%
First Prior Year (2012-13)	13,419	14,208	94.4%
Historical Average Ratio:			62.9%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			63.4%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	13,452	14,204	94.7%	Not Met
1st Subsequent Year (2014-15)	13,452	14,124	95.2%	Not Met
2nd Subsequent Year (2015-16)	13,382	14,094	94.9%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected P-2 ADA to enrollment ratio exceeds the standard in any of the current year or two subsequent fiscal years. Provide reasons why the projected ratio exceeds the district's historical average ratio by more than 0.5%.

Explanation:
(required if NOT met)

The district was unified on July 1, 2010, therefore there is no ADA recorded in the SACS software and is reducing our percentage. Our ADA at P-2 2010-11 was 13,277.31 divided by enrollment 14,071 = 94.40% which puts the district within the range.

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption	First Interim		
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2013-14)	92,968,540.00	101,586,792.00	9.3%	Not Met
1st Subsequent Year (2014-15)	92,352,556.76	103,595,495.00	12.2%	Not Met
2nd Subsequent Year (2015-16)	92,448,934.76	106,888,954.00	15.6%	Not Met

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

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

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

Explanation:
(required if NOT met)

Each year was not met because the district developed its Adopted budget as if the Governor's would not pass and therefore the budget was based on revenue limit not LCFF.

5. CRITERION: Salaries and Benefits

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

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

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

Fiscal Year	Unaudited Actuals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures
	Salaries and Benefits (Form 01, Objects 1000-3999)	Total Expenditures (Form 01, Objects 1000-7499)	
Third Prior Year (2010-11)	0.00		0.0%
Second Prior Year (2011-12)	70,835,072.36	77,861,778.05	91.0%
First Prior Year (2012-13)	71,635,543.96	81,301,869.36	88.1%
	Historical Average Ratio:		59.7%

	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):	56.7% to 62.7%	56.7% to 62.7%	56.7% to 62.7%

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)	74,195,168.00	90,140,194.00	82.3%	Not Met
1st Subsequent Year (2014-15)	75,024,861.53	90,132,261.99	83.2%	Not Met
2nd Subsequent Year (2015-16)	76,886,983.10	92,482,368.70	83.1%	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)

District was unified on July 1, 2010 therefore the district was not in the SACS software.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	7,370,313.00	7,662,856.00	4.0%	No
1st Subsequent Year (2014-15)	7,370,313.00	7,662,856.00	4.0%	No
2nd Subsequent Year (2015-16)	7,370,313.00	7,662,856.00	4.0%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	16,127,700.00	6,323,092.00	-60.8%	Yes
1st Subsequent Year (2014-15)	16,127,700.00	3,523,092.00	-78.2%	Yes
2nd Subsequent Year (2015-16)	14,987,700.00	3,523,092.00	-76.5%	Yes

Explanation:
(required if Yes)

These differences are due to developing the adopted budget using the revenue limit and not LCFF. In 2014-15 and 2015-16 the decrease is due to the district will not receive Common Core State Standards funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	6,676,058.00	8,320,384.00	24.6%	Yes
1st Subsequent Year (2014-15)	6,676,058.00	8,313,768.00	24.5%	Yes
2nd Subsequent Year (2015-16)	6,676,058.00	8,313,768.00	24.5%	Yes

Explanation:
(required if Yes)

At Adopted Budget, the district underestimates its local donations. Once the sites determine what their PTA, PTOs and other local funds, the staff updates the budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	5,441,840.00	6,613,113.00	21.5%	Yes
1st Subsequent Year (2014-15)	5,815,397.50	6,093,973.04	4.8%	No
2nd Subsequent Year (2015-16)	4,301,840.00	6,092,553.04	41.6%	Yes

Explanation:
(required if Yes)

2013-14 Adopted Budget the district budget conservative due to the uncertainty of the both the federal (sequestration) and state's budget (RL or LCFF). In the two subsequent years, the district anticipates that it will increase technology.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	15,650,861.00	16,905,053.00	8.0%	Yes
1st Subsequent Year (2014-15)	15,329,903.86	16,200,710.00	5.7%	Yes
2nd Subsequent Year (2015-16)	15,159,990.93	14,263,129.24	-5.9%	Yes

Explanation:
(required if Yes)

Due to Common Core, the district is anticipating to spend more in professional development and possibly increase its outside services.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	30,174,071.00	22,306,332.00	-26.1%	Not Met
1st Subsequent Year (2014-15)	30,174,071.00	19,499,716.00	-35.4%	Not Met
2nd Subsequent Year (2015-16)	29,034,071.00	19,499,716.00	-32.8%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	21,092,701.00	23,518,166.00	11.5%	Not Met
1st Subsequent Year (2014-15)	21,145,301.36	22,294,683.04	5.4%	Not Met
2nd Subsequent Year (2015-16)	19,461,830.93	20,355,682.28	4.6%	Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

Explanation:

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

Explanation:

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

These differences are due to developing the adopted budget using the revenue limit and not LCFF. In 2014-15 and 2015-16 the decrease is due to the district will not receive Common Core State Standards funds.

At Adopted Budget, the district underestimates its local donations. Once the sites determine what their PTA, PTOs and other local funds, the staff updates the budget.

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

Explanation:

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

Explanation:

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

2013-14 Adopted Budget the district budget conservative due to the uncertainty of the both the federal (sequestration) and state's budget (RL or LCFF). In the two subsequent years, the district anticipates that it will increase technology.

Due to Common Core, the district is anticipating to spend more in professional development and possibly increase its outside services.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,194,728.03	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		2,390,160.00	

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

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

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

Due to the implementation of LCFF the district moved Routine Restricted Maintenance (RRM) from the restricted side of the budget to the unrestricted side of the budget.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.3%	7.8%	8.5%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.1%	2.6%	2.8%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(6,541,952.00)	91,440,529.00	7.2%	Not Met
1st Subsequent Year (2014-15)	352,569.31	90,926,287.63	N/A	Met
2nd Subsequent Year (2015-16)	933,135.39	93,279,492.79	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

The district is deficit spend due to the the basic aid fair share in 2012-13 of 7.9 million. The state reduces the district's of LCFF/Revenue Limit fund in this amount in 2013-14. Due to the adoption of LCFF, fair share is now eliminated in 2013-14 and beyond.

9. CRITERION: Fund and Cash Balances

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2) (Form MYPI, Line D2)		Status
Current Year (2013-14)	7,459,614.75		Met
1st Subsequent Year (2014-15)	5,616,673.25		Met
2nd Subsequent Year (2015-16)	6,549,808.64		Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Current Year (2013-14)	952,345.00		Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	13,452	13,452	13,382
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

No

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	125,410,839.00	124,938,152.50	125,455,534.61
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)	125,410,839.00	124,938,152.50	125,455,534.61
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,762,325.17	3,748,144.58	3,763,666.04
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)	3,762,325.17	3,748,144.58	3,763,666.04

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)	3,762,324.94	5,264,103.94	5,478,967.93
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	352,569.31	1,070,840.71
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)	(1.47)	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)	4,162,241.80	4,162,241.80	4,162,241.80
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)	7,924,565.27	9,778,915.05	10,712,050.44
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.32%	7.83%	8.54%
District's Reserve Standard (Section 10B, Line 7):	3,762,325.17	3,748,144.58	3,763,666.04
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

- 1a. STANDARD MET - Available reserves have met the standard for the current year and two subsequent fiscal years.

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

Yes

- 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

Currently, the district is using the BASC/FCMAT calculator to determine funding for First Interim and two subsequent years. In the calculator it decreases 2013-14, 2014-15 and 2015-16 by 7.9 million due to the one time RDA funds released in late June. Both the California Department of Education and the Department of Finance agree that the one time RDA funds should not reduce the districts entitlement in the two subsequent years. The problem with this is the law is silent regarding this matter and clean up language is needed to ensure our issue is addressed. There are about 200 items that will be in the clean up language.

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(19,216,768.00)	(17,631,753.00)	-8.2%	(1,585,015.00)	Not Met
1st Subsequent Year (2014-15)	(19,216,768.00)	(17,984,388.00)	-6.4%	(1,232,380.00)	Not Met
2nd Subsequent Year (2015-16)	(19,216,768.00)	(18,344,076.00)	-4.5%	(872,692.00)	Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	0.00	464,201.00	New	464,201.00	Not Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	375,500.00	993,558.00	164.6%	618,058.00	Not Met
1st Subsequent Year (2014-15)	375,500.00	484,180.87	28.9%	108,680.87	Not Met
2nd Subsequent Year (2015-16)	375,500.00	484,180.87	28.9%	108,680.87	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Since the First Interim was developed using LCFF several changes have occurred since the Adopted Budget. RRM was a contribution to the restricted side of the budget now it resides on the unrestricted side of the budget; CCSS was on the unrestricted side now is on the restricted side of the budget, this was a coding change requested by CDE; EIA, Transportation, both Special Education and Home-to-School were moved from the restricted side of the budget to the unrestricted side - net affect is a decrease in contributions.

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

Explanation:
(required if NOT met)

This transfer in is due to a one time transfer from funds 67,68 and 69 which were the old self insurance funds. These funds are no longer needed.

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

Explanation:
(required if NOT met)

The transfers have increase due to CSR for Santa Barbara Charter School. In the Adopted Budget CSR would be entered into the charters account directly now the district gets all of the CSR and staff transfers to the charter.

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

Project Information:
(required if YES)

S6. Long-term Commitments

Identify all existing and new multiyear commitments¹ and their annual required payment for the current fiscal year and two subsequent fiscal years.

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	30	Property taxes in the Bond Int Red Fund 51/52	7XXX	139,569,926
Supp Early Retirement Program	3	General Fund	Res: 0000 Obj: 5835	1,147,602
State School Building Loans				
Compensated Absences		General Fund	1XXX and 2XXX	1,029,073

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				
Certificates of Participation				
General Obligation Bonds	5,382,712	7,192,539	6,935,863	7,008,733
Supp Early Retirement Program	573,800	573,800	573,800	573,800
State School Building Loans				
Compensated Absences	650,000	650,000	650,000	650,000

Other Long-term Commitments (continued):

Total Annual Payments:	6,606,512	8,416,339	8,159,663	8,232,533
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The increase is due to the issuance of 55 million.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

Yes

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

Yes

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.

Budget Adoption (Form 01CS, Item S7A)	First Interim
13,616,000.00	13,616,000.00
13,616,000.00	13,616,000.00
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)

Budget Adoption (Form 01CS, Item S7A)	First Interim
919,000.00	919,000.00
919,000.00	919,000.00
919,000.00	919,000.00

- 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)

1,534,324.00	1,002,532.00
1,571,014.00	1,002,532.00
1,571,014.00	1,002,532.00

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

1,093,000.00	1,093,000.00
1,093,000.00	1,093,000.00
1,093,000.00	1,093,000.00

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

420	420
420	420
420	420

4. Comments:

--

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
791,736.00		791,736.00
0.00		0.00

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)		First Interim
791,736.00		791,736.00
791,736.00		791,736.00
791,736.00		791,736.00

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

791,736.00	791,736.00
791,736.00	791,736.00
791,736.00	791,736.00

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	625.0	630.0	634.0	638.0

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

549,239

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
7,158,723	7,516,659	7,892,492
0.0%	0.0%	0.0%
1.0%	1.0%	1.0%

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

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

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

If Yes, explain the nature of the new costs:

No		
----	--	--

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
859,000	907,598	926,418
1.5%	1.5%	1.5%

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)
No	No	No
No	No	No

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	528.0	534.0	546.0	558.0

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

No

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?

Yes

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

197,293

7. Amount included for any tentative salary schedule increases

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

0

0

0

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

- 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

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

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

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

If Yes, explain the nature of the new costs:

No		

--

Classified (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
275,896	315,183	341,160
1.5%	1.5%	1.5%

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

- Are savings from attrition included in the interim 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)
No	No	No
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

No

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	53.0	53.0	53.0	53.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

Negotiations Settled Since Budget Adoption

2. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Total cost of salary settlement

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

Negotiations Not Settled

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

70,510

4. Amount included for any tentative salary schedule increases

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

0

0

0

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

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Yes	Yes	Yes
1.0%	1.0%	1.0%

Management/Supervisor/Confidential Step and Column Adjustments

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

Yes	Yes	Yes
100,562	105,765	110,056
1.5%	1.5%	0.0%

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

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

No	No	No
0	0	0
0.0%	0.0%	0.0%

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.

- 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.

- 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.

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First Interim
2013-14 Projected Totals
Technical Review Checks

Santa Barbara Unified

Santa Barbara 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

CHK-FUNDxRESOURCE - (W) - The following combinations for FUND and RESOURCE are invalid. Data should be corrected or narrative must be provided explaining why the exception(s) should be considered appropriate. EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	FUND	RESOURCE	VALUE
01-6200-0-0000-0000-9740	01	6200	0.00
01-6200-0-0000-0000-9791	01	6200	15,614.63
01-6200-0-0000-0000-9795	01	6200	-15,614.63
01-6200-0-0000-0000-979Z	01	6200	0.00

Explanation: This resource doesn't exist anymore therefore we moved the funds out of this resource and into 0000. This move can be seen as a restatement of ending fund balance.

CHK-RESOURCExOBJECTB - (O) - The following combinations for RESOURCE and OBJECT (objects 9791, 9793, and 9795) are invalid: EXCEPTION

ACCOUNT FD - RS - PY - GO - FN - OB	RESOURCE	OBJECT	VALUE
01-6200-0-0000-0000-9791	6200	9791	15,614.63

Explanation: This resource is no longer valid and therefore was moved to 0000. Can be seen in restatement of ending fund balance.

GENERAL LEDGER CHECKS

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	6500	8311	-702,226.00

Explanation: This object code is negative due to payment back to SELPA.

SUPPLEMENTAL CHECKS

EXPORT CHECKS

Checks Completed.