

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

December 12, 2013

Agenda Item #1

2013/14 FISCAL YEAR

STATE REPORT OF 1ST INTERIM FINANCIALS



MEETING OF THE BOARD OF EDUCATION

DECEMBER 12, 2013

Prepared by: Rich Fagan, Associate Superintendent of Finance
Shannon Stenroos, Budget Manager

ELK GROVE UNIFIED SCHOOL DISTRICT

Budget Department

December 12, 2013

**2013/14 FISCAL YEAR
1ST INTERIM
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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: _____

12/12/13

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

To the County Superintendent of Schools:

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

Meeting Date: December 12, 2013

Signed: _____

President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

☒ **POSITIVE CERTIFICATION**

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

☐ **QUALIFIED CERTIFICATION**

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

☐ **NEGATIVE CERTIFICATION**

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

Contact person for additional information on the interim report:

Name: Shannon Stenroos

Telephone: 916-686-7769 x 7667

Title: Budget Manager

E-mail: sstenroo@egusd.net

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	• 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)	X	
S9	Status of Other Funds	• Classified? (Section S8B, Line 3)	X	
		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	332,559,492.00	336,066,155.00	160,047,770.52	336,066,155.00	0.00	0.0%
2) Federal Revenue		8100-8299	89,908.00	89,908.00	0.00	89,908.00	0.00	0.0%
3) Other State Revenue		8300-8599	46,563,840.00	46,642,792.00	8,669,726.19	46,642,792.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,228,570.00	3,158,914.00	1,511,205.60	3,158,914.00	0.00	0.0%
5) TOTAL, REVENUES			383,441,810.00	385,957,769.00	170,228,702.31	385,957,769.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	202,057,207.00	209,419,372.00	68,983,282.15	209,419,372.00	0.00	0.0%
2) Classified Salaries		2000-2999	34,768,353.00	36,536,122.00	11,775,499.87	36,536,122.00	0.00	0.0%
3) Employee Benefits		3000-3999	83,009,863.00	84,081,036.00	27,147,931.73	84,081,036.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,729,595.00	9,144,067.00	1,098,140.47	9,144,067.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	18,517,990.00	18,887,907.00	7,065,778.88	18,887,907.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	49,259.00	29,762.75	49,259.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	202,908.00	232,108.00	142,126.04	232,108.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(6,220,463.00)	(7,178,650.00)	(33,108.84)	(7,178,650.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			343,065,453.00	351,171,221.00	116,209,413.05	351,171,221.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			40,376,357.00	34,786,548.00	54,019,289.26	34,786,548.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,705,797.00	1,518,610.00	0.00	1,518,610.00	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	(48,938,628.00)	(53,095,486.00)	0.00	(53,095,486.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(50,644,425.00)	(54,614,096.00)	0.00	(54,614,096.00)		

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)			(10,268,068.00)	(19,827,548.00)	54,019,289.26	(19,827,548.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	51,751,242.12	51,751,242.12		51,751,242.12	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			51,751,242.12	51,751,242.12		51,751,242.12		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			51,751,242.12	51,751,242.12		51,751,242.12		
2) Ending Balance, June 30 (E + F1e)			41,483,174.12	31,923,694.12		31,923,694.12		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	140,000.00	140,000.00		140,000.00		
Stores		9712	136,347.00	161,517.00		161,517.42		
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	31,206,827.12	20,922,177.00		20,922,176.70		
Reserve for future year Deficit Spendin	0000	9780	31,206,827.12					
Reserve for Future Year Deficit Spendi	0000	9780		20,922,177.00				
Reserve for Future Year Deficit Spendi	0000	9780				20,922,176.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,000,000.00	10,700,000.12		10,700,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	278,440,567.00	215,682,850.00	74,550,562.00	215,682,850.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	58,303,392.00	14,480,548.00	58,303,392.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	560,034.00	0.00	69,790,481.58	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	820,816.00	800,962.00	0.00	800,962.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	52,023,907.00	56,359,932.00	0.00	56,359,932.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,826,157.00	2,076,140.00	0.00	2,076,140.00	0.00	0.0%
Prior Years' Taxes		8043	552,122.00	(33,031.00)	(169,422.05)	(33,031.00)	0.00	0.0%
Supplemental Taxes		8044	193,505.00	817,138.00	0.00	817,138.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,938,527.00	9,768,822.00	1,479,872.72	9,768,822.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,219.00	40,309.00	43,087.47	40,309.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	10,847.00	2,814.00	2,813.63	2,814.00	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			339,407,701.00	343,819,328.00	160,177,943.35	343,819,328.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(7,176,694.00)	(7,176,694.00)	0.00	(7,176,694.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	885,439.00	0.00	6,028.17	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(556,954.00)	(576,479.00)	(136,201.00)	(576,479.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			332,559,492.00	336,066,155.00	160,047,770.52	336,066,155.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

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NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
	3011-3020, 3026- 3205, 4036-4126, 5510	8290						
Other No Child Left Behind		8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	89,908.00	89,908.00	0.00	89,908.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			89,908.00	89,908.00	0.00	89,908.00	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	13,143,312.00	13,143,312.00	6,036,424.00	13,143,312.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	2,841,715.00	2,159,564.00	1,000.00	2,159,564.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	8,348,709.00	8,348,709.00	218,302.19	8,348,709.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	22,230,104.00	22,991,207.00	2,414,000.00	22,991,207.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			46,563,840.00	46,642,792.00	8,669,726.19	46,642,792.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	9,268.91	5,000.00	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	155,000.00	155,000.00	1,734.33	155,000.00	0.00	0.0%
Interest		8660	0.00	0.00	(23,269.23)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,000.00	62,000.00	0.00	62,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	1,694,980.00	1,094,980.00	128,291.16	1,094,980.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,211,590.00	1,741,934.00	1,395,180.43	1,741,934.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,228,570.00	3,158,914.00	1,511,205.60	3,158,914.00	0.00	0.0%
TOTAL, REVENUES			383,441,810.00	385,957,769.00	170,228,702.31	385,957,769.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	177,900,475.00	184,613,428.00	60,818,100.84	184,613,428.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	8,063,618.00	8,104,208.00	2,713,596.95	8,104,208.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	14,871,820.00	15,520,476.00	5,145,526.10	15,520,476.00	0.00	0.0%
Other Certificated Salaries		1900	1,221,294.00	1,181,260.00	306,058.26	1,181,260.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			202,057,207.00	209,419,372.00	68,983,282.15	209,419,372.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	889,507.00	1,344,246.00	265,185.56	1,344,246.00	0.00	0.0%
Classified Support Salaries		2200	11,628,275.00	12,430,974.00	4,443,744.53	12,430,974.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	3,263,097.00	3,263,097.00	1,054,750.16	3,263,097.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	17,929,148.00	18,373,498.00	5,736,324.56	18,373,498.00	0.00	0.0%
Other Classified Salaries		2900	1,058,326.00	1,124,307.00	275,495.06	1,124,307.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			34,768,353.00	36,536,122.00	11,775,499.87	36,536,122.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	16,504,737.00	17,112,621.00	5,629,510.85	17,112,621.00	0.00	0.0%
PERS		3201-3202	3,593,610.00	3,765,588.00	1,199,849.47	3,765,588.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,528,392.00	5,735,770.00	1,793,008.38	5,735,770.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	38,321,696.00	38,372,936.00	11,757,866.72	38,372,936.00	0.00	0.0%
Unemployment Insurance		3501-3502	165,849.00	170,193.00	46,256.52	170,193.00	0.00	0.0%
Workers' Compensation		3601-3602	4,684,521.00	4,858,025.00	1,544,250.13	4,858,025.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,675,110.00	2,875,110.00	351,131.87	2,875,110.00	0.00	0.0%
OPEB, Active Employees		3751-3752	9,234,240.00	9,393,140.00	3,060,467.99	9,393,140.00	0.00	0.0%
PERS Reduction		3801-3802	504,393.00	0.00	37.12	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,797,315.00	1,797,653.00	1,765,552.68	1,797,653.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			83,009,863.00	84,081,036.00	27,147,931.73	84,081,036.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	112,415.00	2,866,964.00	1,815.01	2,866,964.00	0.00	0.0%
Books and Other Reference Materials		4200	3,826,529.00	178,071.00	11,819.89	178,071.00	0.00	0.0%
Materials and Supplies		4300	3,494,397.00	4,048,999.00	908,796.24	4,048,999.00	0.00	0.0%
Noncapitalized Equipment		4400	3,296,254.00	2,050,033.00	175,709.33	2,050,033.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,729,595.00	9,144,067.00	1,098,140.47	9,144,067.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,949,803.00	2,977,933.00	42,274.73	2,977,933.00	0.00	0.0%
Travel and Conferences		5200	155,315.00	166,190.00	67,527.50	166,190.00	0.00	0.0%
Dues and Memberships		5300	61,179.00	61,768.00	42,695.40	61,768.00	0.00	0.0%
Insurance		5400-5450	2,505,214.00	2,477,457.00	1,064,717.45	2,477,457.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,890,991.00	9,890,991.00	3,040,152.07	9,890,991.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,777,958.00	1,855,153.00	502,843.86	1,855,153.00	0.00	0.0%
Transfers of Direct Costs		5710	(4,362,284.00)	(4,428,917.00)	(3,068.14)	(4,428,917.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(40,427.00)	(36,290.00)	(8,991.72)	(36,290.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	3,924,274.00	4,200,903.00	1,873,014.43	4,200,903.00	0.00	0.0%
Communications		5900	1,655,967.00	1,722,719.00	444,613.30	1,722,719.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			18,517,990.00	18,887,907.00	7,065,778.88	18,887,907.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	49,259.00	29,762.75	49,259.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	49,259.00	29,762.75	49,259.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
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	202,908.00	232,108.00	142,126.04	232,108.00	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)			202,908.00	232,108.00	142,126.04	232,108.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(4,711,925.00)	(5,625,963.00)	(1,739.12)	(5,625,963.00)	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	(1,508,538.00)	(1,552,687.00)	(31,369.72)	(1,552,687.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(6,220,463.00)	(7,178,650.00)	(33,108.84)	(7,178,650.00)	0.00	0.0%
TOTAL, EXPENDITURES			343,065,453.00	351,171,221.00	116,209,413.05	351,171,221.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	79,187.00	79,187.00	0.00	79,187.00	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	826,610.00	639,423.00	0.00	639,423.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,705,797.00	1,518,610.00	0.00	1,518,610.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(48,938,628.00)	(52,908,299.00)	0.00	(52,908,299.00)	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	(187,187.00)	0.00	(187,187.00)	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(48,938,628.00)	(53,095,486.00)	0.00	(53,095,486.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(50,644,425.00)	(54,614,096.00)	0.00	(54,614,096.00)	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	7,176,694.00	7,176,694.00	0.00	7,176,694.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,091,494.00	41,043,225.00	5,031,821.70	41,043,225.00	0.00	0.0%
3) Other State Revenue		8300-8599	52,322,768.00	65,360,797.00	31,461,309.84	65,360,797.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,141,328.00	9,825,117.00	722,759.32	9,825,117.00	0.00	0.0%
5) TOTAL, REVENUES			90,732,284.00	123,405,833.00	37,215,890.86	123,405,833.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	41,875,420.00	52,449,935.00	14,080,214.52	52,449,935.00	0.00	0.0%
2) Classified Salaries		2000-2999	27,744,601.00	29,477,702.00	8,809,313.25	29,477,702.00	0.00	0.0%
3) Employee Benefits		3000-3999	30,259,689.00	33,323,205.00	8,995,850.75	33,323,205.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,267,142.00	27,757,203.00	1,664,201.07	27,757,203.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	22,718,256.00	28,499,731.00	3,223,703.59	28,499,731.00	0.00	0.0%
6) Capital Outlay		6000-6999	482,723.00	1,237,858.00	358,449.94	1,237,858.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,791,526.00	1,791,526.00	62,156.00	1,791,526.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	4,711,925.00	5,625,963.00	1,739.12	5,625,963.00	0.00	0.0%
9) TOTAL, EXPENDITURES			140,851,282.00	180,163,123.00	37,195,628.24	180,163,123.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(50,118,998.00)	(56,757,290.00)	20,262.62	(56,757,290.00)		
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	48,938,628.00	53,095,486.00	0.00	53,095,486.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			48,938,628.00	53,095,486.00	0.00	53,095,486.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,180,370.00)	(3,661,804.00)	20,262.62	(3,661,804.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,782,792.50	22,782,792.50		22,782,792.50	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)			22,782,792.50	22,782,792.50		22,782,792.50		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,782,792.50	22,782,792.50		22,782,792.50		
2) Ending Balance, June 30 (E + F1e)			21,602,422.50	19,120,988.50		19,120,988.50		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	263,436.50	385,651.00		385,651.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	21,338,986.00	18,735,337.50		18,735,337.50		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	7,176,694.00	7,176,694.00	0.00	7,176,694.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			7,176,694.00	7,176,694.00	0.00	7,176,694.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,315,415.00	10,157,479.00	0.00	10,157,479.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,266,680.00	1,344,921.00	0.00	1,344,921.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	11,541,735.00	16,661,321.00	3,106,098.00	16,661,321.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	71,598.00	260,957.00	2,596.00	260,957.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,055,687.00	2,313,592.00	441,298.00	2,313,592.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	944,617.00	1,349,977.00	0.00	1,349,977.00	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	1,340,922.00	4,388,786.00	569,276.09	4,388,786.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	390,245.00	424,627.00	0.00	424,627.00	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	2,164,595.00	4,141,565.00	912,553.61	4,141,565.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,091,494.00	41,043,225.00	5,031,821.70	41,043,225.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	32,113,904.00	32,113,904.00	9,046,312.00	32,113,904.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	10,588,791.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,484,646.00	1,576,700.00	0.00	1,576,700.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	7,408,101.00	7,408,101.00	0.00	7,408,101.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,581,494.00	1,581,494.00	0.00	1,581,494.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,852,830.00	1,852,830.00	286,840.59	1,852,830.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,119,371.00	3,248,123.00	2,339,528.25	3,248,123.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	24,402.00	0.00	24,402.00	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	4,762,422.00	17,555,243.00	9,199,838.00	17,555,243.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			52,322,768.00	65,360,797.00	31,461,309.84	65,360,797.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue								
Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	28,148.00	28,148.00	7,488.00	28,148.00	0.00	0.0%
Interest		8660	0.00	0.00	14.60	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	295,000.00	295,000.00	180,275.08	295,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,818,180.00	9,501,969.00	530,451.59	9,501,969.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	4,530.05	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,141,328.00	9,825,117.00	722,759.32	9,825,117.00	0.00	0.0%
TOTAL, REVENUES			90,732,284.00	123,405,833.00	37,215,890.86	123,405,833.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	30,285,864.00	36,437,025.00	9,669,646.65	36,437,025.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	4,956,143.00	6,789,239.00	1,649,735.31	6,789,239.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,052,072.00	1,239,413.00	387,225.03	1,239,413.00	0.00	0.0%
Other Certificated Salaries		1900	5,581,341.00	7,984,258.00	2,373,607.53	7,984,258.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			41,875,420.00	52,449,935.00	14,080,214.52	52,449,935.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,159,970.00	15,997,959.00	4,741,623.30	15,997,959.00	0.00	0.0%
Classified Support Salaries		2200	9,226,072.00	9,567,735.00	2,957,249.68	9,567,735.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	988,057.00	1,250,766.00	351,041.38	1,250,766.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,174,807.00	2,475,885.00	745,935.15	2,475,885.00	0.00	0.0%
Other Classified Salaries		2900	195,695.00	185,357.00	13,463.74	185,357.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			27,744,601.00	29,477,702.00	8,809,313.25	29,477,702.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	3,550,446.00	4,430,609.00	1,111,067.96	4,430,609.00	0.00	0.0%
PERS		3201-3202	3,122,174.00	3,326,649.00	923,854.20	3,326,649.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,776,284.00	3,066,756.00	835,934.14	3,066,756.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	16,178,630.00	17,590,429.00	4,670,197.32	17,590,429.00	0.00	0.0%
Unemployment Insurance		3501-3502	36,522.00	57,075.00	10,721.21	57,075.00	0.00	0.0%
Workers' Compensation		3601-3602	1,426,437.00	1,671,422.00	431,813.70	1,671,422.00	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	2,755,337.00	3,102,721.00	926,118.43	3,102,721.00	0.00	0.0%
PERS Reduction		3801-3802	341,880.00	148.00	(35.47)	148.00	0.00	0.0%
Other Employee Benefits		3901-3902	71,979.00	77,396.00	86,179.26	77,396.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			30,259,689.00	33,323,205.00	8,995,850.75	33,323,205.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,687,868.00	1,687,868.00	213,287.65	1,687,868.00	0.00	0.0%
Books and Other Reference Materials		4200	186,934.00	232,611.00	36,940.49	232,611.00	0.00	0.0%
Materials and Supplies		4300	8,616,066.00	16,600,044.00	1,060,513.48	16,600,044.00	0.00	0.0%
Noncapitalized Equipment		4400	776,274.00	9,236,680.00	353,459.45	9,236,680.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,267,142.00	27,757,203.00	1,664,201.07	27,757,203.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	15,863,486.00	17,976,321.00	2,240,795.43	17,976,321.00	0.00	0.0%
Travel and Conferences		5200	270,112.00	958,692.00	161,168.63	958,692.00	0.00	0.0%
Dues and Memberships		5300	2,950.00	3,170.00	479.00	3,170.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	75,710.00	131,797.00	37,740.11	131,797.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	667,894.00	800,802.00	201,336.25	800,802.00	0.00	0.0%
Transfers of Direct Costs		5710	4,362,284.00	4,428,917.00	3,068.14	4,428,917.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(12,129.00)	(44,595.00)	(3,466.51)	(44,595.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,437,901.00	4,192,495.00	557,643.68	4,192,495.00	0.00	0.0%
Communications		5900	50,048.00	52,132.00	24,938.86	52,132.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			22,718,256.00	28,499,731.00	3,223,703.59	28,499,731.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	10,053.00	10,053.00	10,053.00	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	12,534.00	65,353.09	12,534.00	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	363,000.00	843,010.00	271,990.00	843,010.00	0.00	0.0%
Equipment Replacement		6500	119,723.00	372,261.00	11,053.85	372,261.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			482,723.00	1,237,858.00	358,449.94	1,237,858.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	81,084.00	81,084.00	(2,762.00)	81,084.00	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	1,660,442.00	1,660,442.00	0.00	1,660,442.00	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	50,000.00	50,000.00	64,918.00	50,000.00	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)			1,791,526.00	1,791,526.00	62,156.00	1,791,526.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	4,711,925.00	5,625,963.00	1,739.12	5,625,963.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			4,711,925.00	5,625,963.00	1,739.12	5,625,963.00	0.00	0.0%
TOTAL, EXPENDITURES			140,851,282.00	180,163,123.00	37,195,628.24	180,163,123.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	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	48,938,628.00	52,908,299.00	0.00	52,908,299.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	187,187.00	0.00	187,187.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			48,938,628.00	53,095,486.00	0.00	53,095,486.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			48,938,628.00	53,095,486.00	0.00	53,095,486.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	339,736,186.00	343,242,849.00	160,047,770.52	343,242,849.00	0.00	0.0%
2) Federal Revenue		8100-8299	29,181,402.00	41,133,133.00	5,031,821.70	41,133,133.00	0.00	0.0%
3) Other State Revenue		8300-8599	98,886,608.00	112,003,589.00	40,131,036.03	112,003,589.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,369,898.00	12,984,031.00	2,233,964.92	12,984,031.00	0.00	0.0%
5) TOTAL, REVENUES			474,174,094.00	509,363,602.00	207,444,593.17	509,363,602.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	243,932,627.00	261,869,307.00	83,063,496.67	261,869,307.00	0.00	0.0%
2) Classified Salaries		2000-2999	62,512,954.00	66,013,824.00	20,584,813.12	66,013,824.00	0.00	0.0%
3) Employee Benefits		3000-3999	113,269,552.00	117,404,241.00	36,143,782.48	117,404,241.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,996,737.00	36,901,270.00	2,762,341.54	36,901,270.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	41,236,246.00	47,387,638.00	10,289,482.47	47,387,638.00	0.00	0.0%
6) Capital Outlay		6000-6999	482,723.00	1,287,117.00	388,212.69	1,287,117.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	1,994,434.00	2,023,634.00	204,282.04	2,023,634.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,508,538.00)	(1,552,687.00)	(31,369.72)	(1,552,687.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			483,916,735.00	531,334,344.00	153,405,041.29	531,334,344.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(9,742,641.00)	(21,970,742.00)	54,039,551.88	(21,970,742.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	1,705,797.00	1,518,610.00	0.00	1,518,610.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,705,797.00)	(1,518,610.00)	0.00	(1,518,610.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(11,448,438.00)	(23,489,352.00)	54,039,551.88	(23,489,352.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,534,034.62	74,534,034.62		74,534,034.62	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)			74,534,034.62	74,534,034.62		74,534,034.62		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,534,034.62	74,534,034.62		74,534,034.62		
2) Ending Balance, June 30 (E + F1e)			63,085,596.62	51,044,682.62		51,044,682.62		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	140,000.00	140,000.00		140,000.00		
Stores		9712	399,783.50	547,168.00		547,168.42		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	21,338,986.00	18,735,337.50		18,735,337.50		
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	31,206,827.12	20,922,177.00		20,922,176.70		
Reserve for future year Deficit Spendin	0000	9780	31,206,827.12					
Reserve for Future Year Deficit Spendi	0000	9780		20,922,177.00				
Reserve for Future Year Deficit Spendi	0000	9780				20,922,176.70		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	10,000,000.00	10,700,000.12		10,700,000.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	278,440,567.00	215,682,850.00	74,550,562.00	215,682,850.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	58,303,392.00	14,480,548.00	58,303,392.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	560,034.00	0.00	69,790,481.58	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	820,816.00	800,962.00	0.00	800,962.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	52,023,907.00	56,359,932.00	0.00	56,359,932.00	0.00	0.0%
Unsecured Roll Taxes		8042	1,826,157.00	2,076,140.00	0.00	2,076,140.00	0.00	0.0%
Prior Years' Taxes		8043	552,122.00	(33,031.00)	(169,422.05)	(33,031.00)	0.00	0.0%
Supplemental Taxes		8044	193,505.00	817,138.00	0.00	817,138.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	4,938,527.00	9,768,822.00	1,479,872.72	9,768,822.00	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	41,219.00	40,309.00	43,087.47	40,309.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	10,847.00	2,814.00	2,813.63	2,814.00	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			339,407,701.00	343,819,328.00	160,177,943.35	343,819,328.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(7,176,694.00)	(7,176,694.00)	0.00	(7,176,694.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	7,176,694.00	7,176,694.00	0.00	7,176,694.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	885,439.00	0.00	6,028.17	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(556,954.00)	(576,479.00)	(136,201.00)	(576,479.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			339,736,186.00	343,242,849.00	160,047,770.52	343,242,849.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	9,315,415.00	10,157,479.00	0.00	10,157,479.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,266,680.00	1,344,921.00	0.00	1,344,921.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	11,541,735.00	16,661,321.00	3,106,098.00	16,661,321.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	71,598.00	260,957.00	2,596.00	260,957.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	2,055,687.00	2,313,592.00	441,298.00	2,313,592.00	0.00	0.0%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	944,617.00	1,349,977.00	0.00	1,349,977.00	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	1,340,922.00	4,388,786.00	569,276.09	4,388,786.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	390,245.00	424,627.00	0.00	424,627.00	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	2,254,503.00	4,231,473.00	912,553.61	4,231,473.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			29,181,402.00	41,133,133.00	5,031,821.70	41,133,133.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	32,113,904.00	32,113,904.00	9,046,312.00	32,113,904.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	10,588,791.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	1,484,646.00	1,576,700.00	0.00	1,576,700.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	7,408,101.00	7,408,101.00	0.00	7,408,101.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,581,494.00	1,581,494.00	0.00	1,581,494.00	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	13,143,312.00	13,143,312.00	6,036,424.00	13,143,312.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	2,841,715.00	2,159,564.00	1,000.00	2,159,564.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	10,201,539.00	10,201,539.00	505,142.78	10,201,539.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,119,371.00	3,248,123.00	2,339,528.25	3,248,123.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	24,402.00	0.00	24,402.00	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	26,992,526.00	40,546,450.00	11,613,838.00	40,546,450.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			98,886,608.00	112,003,589.00	40,131,036.03	112,003,589.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	5,000.00	5,000.00	9,268.91	5,000.00	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	183,148.00	183,148.00	9,222.33	183,148.00	0.00	0.0%
Interest		8660	0.00	0.00	(23,254.63)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	295,000.00	295,000.00	180,275.08	295,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	62,000.00	62,000.00	0.00	62,000.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	3,513,160.00	10,596,949.00	658,742.75	10,596,949.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	2,211,590.00	1,741,934.00	1,399,710.48	1,741,934.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			6,369,898.00	12,984,031.00	2,233,964.92	12,984,031.00	0.00	0.0%
TOTAL, REVENUES			474,174,094.00	509,363,602.00	207,444,593.17	509,363,602.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	208,186,339.00	221,050,453.00	70,487,747.49	221,050,453.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	13,019,761.00	14,893,447.00	4,363,332.26	14,893,447.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	15,923,892.00	16,759,889.00	5,532,751.13	16,759,889.00	0.00	0.0%
Other Certificated Salaries		1900	6,802,635.00	9,165,518.00	2,679,665.79	9,165,518.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			243,932,627.00	261,869,307.00	83,063,496.67	261,869,307.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	16,049,477.00	17,342,205.00	5,006,808.86	17,342,205.00	0.00	0.0%
Classified Support Salaries		2200	20,854,347.00	21,998,709.00	7,400,994.21	21,998,709.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	4,251,154.00	4,513,863.00	1,405,791.54	4,513,863.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,103,955.00	20,849,383.00	6,482,259.71	20,849,383.00	0.00	0.0%
Other Classified Salaries		2900	1,254,021.00	1,309,664.00	288,958.80	1,309,664.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			62,512,954.00	66,013,824.00	20,584,813.12	66,013,824.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	20,055,183.00	21,543,230.00	6,740,578.81	21,543,230.00	0.00	0.0%
PERS		3201-3202	6,715,784.00	7,092,237.00	2,123,703.67	7,092,237.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	8,304,676.00	8,802,526.00	2,628,942.52	8,802,526.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	54,500,326.00	55,963,365.00	16,428,064.04	55,963,365.00	0.00	0.0%
Unemployment Insurance		3501-3502	202,371.00	227,268.00	56,977.73	227,268.00	0.00	0.0%
Workers' Compensation		3601-3602	6,110,958.00	6,529,447.00	1,976,063.83	6,529,447.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,675,110.00	2,875,110.00	351,131.87	2,875,110.00	0.00	0.0%
OPEB, Active Employees		3751-3752	11,989,577.00	12,495,861.00	3,986,586.42	12,495,861.00	0.00	0.0%
PERS Reduction		3801-3802	846,273.00	148.00	1.65	148.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,869,294.00	1,875,049.00	1,851,731.94	1,875,049.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			113,269,552.00	117,404,241.00	36,143,782.48	117,404,241.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,800,283.00	4,554,832.00	215,102.66	4,554,832.00	0.00	0.0%
Books and Other Reference Materials		4200	4,013,463.00	410,682.00	48,760.38	410,682.00	0.00	0.0%
Materials and Supplies		4300	12,110,463.00	20,649,043.00	1,969,309.72	20,649,043.00	0.00	0.0%
Noncapitalized Equipment		4400	4,072,528.00	11,286,713.00	529,168.78	11,286,713.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,996,737.00	36,901,270.00	2,762,341.54	36,901,270.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	18,813,289.00	20,954,254.00	2,283,070.16	20,954,254.00	0.00	0.0%
Travel and Conferences		5200	425,427.00	1,124,882.00	228,696.13	1,124,882.00	0.00	0.0%
Dues and Memberships		5300	64,129.00	64,938.00	43,174.40	64,938.00	0.00	0.0%
Insurance		5400-5450	2,505,214.00	2,477,457.00	1,064,717.45	2,477,457.00	0.00	0.0%
Operations and Housekeeping Services		5500	9,966,701.00	10,022,788.00	3,077,892.18	10,022,788.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	2,445,852.00	2,655,955.00	704,180.11	2,655,955.00	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	(52,556.00)	(80,885.00)	(12,458.23)	(80,885.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,362,175.00	8,393,398.00	2,430,658.11	8,393,398.00	0.00	0.0%
Communications		5900	1,706,015.00	1,774,851.00	469,552.16	1,774,851.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			41,236,246.00	47,387,638.00	10,289,482.47	47,387,638.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	10,053.00	10,053.00	10,053.00	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	12,534.00	65,353.09	12,534.00	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	363,000.00	843,010.00	271,990.00	843,010.00	0.00	0.0%
Equipment Replacement		6500	119,723.00	421,520.00	40,816.60	421,520.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			482,723.00	1,287,117.00	388,212.69	1,287,117.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	81,084.00	81,084.00	(2,762.00)	81,084.00	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	1,660,442.00	1,660,442.00	0.00	1,660,442.00	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	252,908.00	282,108.00	207,044.04	282,108.00	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)			1,994,434.00	2,023,634.00	204,282.04	2,023,634.00	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	(1,508,538.00)	(1,552,687.00)	(31,369.72)	(1,552,687.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,508,538.00)	(1,552,687.00)	(31,369.72)	(1,552,687.00)	0.00	0.0%
TOTAL, EXPENDITURES			483,916,735.00	531,334,344.00	153,405,041.29	531,334,344.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	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	79,187.00	79,187.00	0.00	79,187.00	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	826,610.00	639,423.00	0.00	639,423.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,705,797.00	1,518,610.00	0.00	1,518,610.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,705,797.00)	(1,518,610.00)	0.00	(1,518,610.00)	0.00	0.0%

Resource	Description	2013-14 Projected Year Totals
5640	Medi-Cal Billing Option	4,484,210.47
6300	Lottery: Instructional Materials	6,548,284.37
6512	Special Ed: Mental Health Services	3,882,252.36
7091	Economic Impact Aid (EIA): Limited English I	0.47
7230	Transportation: Home to School	29,292.37
8150	Ongoing & Major Maintenance Account (RM,	1,584,640.85
9010	Other Restricted Local	2,206,656.61
Total, Restricted Balance		18,735,337.50

Description	Resource Codes	Object Codes	Original Budget (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	1,645,256.00	1,645,256.00	790,741.00	1,645,256.00	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	178,538.00	178,538.00	79,182.35	178,538.00	0.00	0.0%
4) Other Local Revenue		8600-8799	10,000.00	10,500.00	0.00	10,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,833,794.00	1,834,294.00	869,923.35	1,834,294.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,168,193.00	1,168,193.00	252,981.04	1,168,193.00	0.00	0.0%
2) Classified Salaries		2000-2999	137,457.00	137,457.00	39,559.29	137,457.00	0.00	0.0%
3) Employee Benefits		3000-3999	339,474.00	339,474.00	81,152.15	339,474.00	0.00	0.0%
4) Books and Supplies		4000-4999	127,129.00	214,856.00	8,359.50	214,856.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	61,541.00	61,541.00	11,328.04	61,541.00	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			1,833,794.00	1,921,521.00	393,380.02	1,921,521.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(87,227.00)	476,543.33	(87,227.00)		
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		6930-6979	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	(87,227.00)	476,543.33	(87,227.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,802,900.85	2,802,900.85		2,802,900.85	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)			2,802,900.85	2,802,900.85		2,802,900.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,802,900.85	2,802,900.85		2,802,900.85		
2) Ending Balance, June 30 (E + F1e)			2,802,900.85	2,715,673.85		2,715,673.85		
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	13,517.79	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	2,789,383.06	2,715,674.06		2,715,674.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(0.21)		(0.21)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	73,044.00	0.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	1,359,673.00	1,359,673.00	660,630.00	1,359,673.00	0.00	0.0%
State Aid - Prior Years		8019	14,256.00	14,256.00	(16,268.00)	14,256.00	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	271,327.00	271,327.00	73,335.00	271,327.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			1,645,256.00	1,645,256.00	790,741.00	1,645,256.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	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	(45.00)	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	4,738.00	4,738.00	0.00	4,738.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8580	59,149.00	59,149.00	2,832.35	59,149.00	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	114,651.00	114,651.00	76,395.00	114,651.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			178,538.00	178,538.00	79,182.35	178,538.00	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%
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	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	500.00	0.00	500.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	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			10,000.00	10,500.00	0.00	10,500.00	0.00	0.0%
TOTAL, REVENUES			1,833,794.00	1,834,294.00	869,923.35	1,834,294.00		

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	1,059,097.00	1,059,097.00	216,615.76	1,059,097.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	109,096.00	109,096.00	36,365.28	109,096.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,168,193.00	1,168,193.00	252,981.04	1,168,193.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	15,004.00	15,004.00	0.00	15,004.00	0.00	0.0%
Classified Support Salaries		2200	34,402.00	34,402.00	12,264.92	34,402.00	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	86,051.00	86,051.00	22,522.37	86,051.00	0.00	0.0%
Other Classified Salaries		2900	2,000.00	2,000.00	4,772.00	2,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			137,457.00	137,457.00	39,559.29	137,457.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	96,375.00	96,375.00	20,846.20	96,375.00	0.00	0.0%
PERS		3201-3202	14,895.00	14,895.00	3,803.34	14,895.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	27,455.00	27,455.00	6,408.92	27,455.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	131,905.00	131,905.00	33,924.88	131,905.00	0.00	0.0%
Unemployment Insurance		3501-3502	653.00	653.00	140.00	653.00	0.00	0.0%
Workers' Compensation		3601-3602	26,113.00	26,113.00	5,645.28	26,113.00	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	41,374.00	41,374.00	9,518.45	41,374.00	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	704.00	704.00	865.08	704.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			339,474.00	339,474.00	81,152.15	339,474.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	30,526.00	30,526.00	2,787.72	30,526.00	0.00	0.0%
Materials and Supplies		4300	90,651.00	178,378.00	4,054.06	178,378.00	0.00	0.0%
Noncapitalized Equipment		4400	5,952.00	5,952.00	1,517.72	5,952.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			127,129.00	214,856.00	8,359.50	214,856.00	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	6,523.00	6,523.00	0.00	6,523.00	0.00	0.0%
Dues and Memberships		5300	3,080.00	3,080.00	0.00	3,080.00	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	12,623.00	12,623.00	3,032.62	12,623.00	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	7,383.00	7,383.00	6,497.35	7,383.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	21,719.00	21,719.00	0.00	21,719.00	0.00	0.0%
Communications		5900	10,213.00	10,213.00	1,798.07	10,213.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			61,541.00	61,541.00	11,328.04	61,541.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			1,833,794.00	1,921,521.00	393,380.02	1,921,521.00		

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

		2013/14
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (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	883,454.00	1,647,800.00	22,042.74	1,647,800.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,426,704.00	1,534,065.00	614,228.00	1,534,065.00	0.00	0.0%
4) Other Local Revenue		8600-8799	968,398.00	1,081,198.00	258,535.22	1,081,198.00	0.00	0.0%
5) TOTAL, REVENUES			3,278,556.00	4,263,063.00	894,805.96	4,263,063.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,362,042.00	1,682,014.00	410,052.17	1,682,014.00	0.00	0.0%
2) Classified Salaries		2000-2999	674,894.00	1,001,739.00	316,382.97	1,001,739.00	0.00	0.0%
3) Employee Benefits		3000-3999	811,458.00	1,000,276.00	269,109.87	1,000,276.00	0.00	0.0%
4) Books and Supplies		4000-4999	588,150.00	696,796.00	68,124.77	696,796.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	375,105.00	374,836.00	116,621.81	374,836.00	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	155,282.00	189,432.00	1,580.20	189,432.00	0.00	0.0%
9) TOTAL, EXPENDITURES			3,966,931.00	4,945,093.00	1,181,871.79	4,945,093.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(688,375.00)	(682,030.00)	(287,065.83)	(682,030.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	800,000.00	800,000.00	0.00	800,000.00	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			800,000.00	800,000.00	0.00	800,000.00		

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)			111,625.00	117,970.00	(287,065.83)	117,970.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,619,972.75	2,619,972.75		2,619,972.75	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)			2,619,972.75	2,619,972.75		2,619,972.75		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,619,972.75	2,619,972.75		2,619,972.75		
2) Ending Balance, June 30 (E + F1e)			2,731,597.75	2,737,942.75		2,737,942.75		
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	1,222,846.73	1,229,191.73		1,229,191.73		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,508,751.02	1,508,751.02		1,508,751.02		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	103,676.00	131,507.00	0.00	131,507.00	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	779,778.00	1,516,293.00	22,042.74	1,516,293.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			883,454.00	1,647,800.00	22,042.74	1,647,800.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	779,904.00	887,265.00	532,628.00	887,265.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	28,951.00	0.00	0.00	0.0%
All Other State Revenue		8590	646,800.00	646,800.00	52,649.00	646,800.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,426,704.00	1,534,065.00	614,228.00	1,534,065.00	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	10,000.00	10,000.00	3,177.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	282,000.00	282,000.00	0.00	282,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	676,398.00	789,198.00	255,358.22	789,198.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			968,398.00	1,081,198.00	258,535.22	1,081,198.00	0.00	0.0%
TOTAL, REVENUES			3,278,556.00	4,263,063.00	894,805.96	4,263,063.00		

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	1,094,872.00	1,403,748.00	340,738.13	1,403,748.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	3,250.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	267,170.00	278,266.00	66,064.04	278,266.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,362,042.00	1,682,014.00	410,052.17	1,682,014.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	28,055.00	31,647.00	11,482.03	31,647.00	0.00	0.0%
Classified Support Salaries		2200	365,824.00	646,704.00	199,988.08	646,704.00	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	236,015.00	278,388.00	104,672.86	278,388.00	0.00	0.0%
Other Classified Salaries		2900	45,000.00	45,000.00	260.00	45,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			674,894.00	1,001,739.00	316,382.97	1,001,739.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	111,051.00	137,450.00	29,106.73	137,450.00	0.00	0.0%
PERS		3201-3202	70,563.00	102,637.00	38,045.27	102,637.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	72,369.00	101,969.00	30,716.36	101,969.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	426,348.00	499,752.00	129,155.14	499,752.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,043.00	1,364.00	344.44	1,364.00	0.00	0.0%
Workers' Compensation		3601-3602	40,852.00	53,773.00	13,781.04	53,773.00	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	80,415.00	100,775.00	26,924.89	100,775.00	0.00	0.0%
PERS Reduction		3801-3802	6,686.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,131.00	2,556.00	1,036.00	2,556.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			811,458.00	1,000,276.00	269,109.87	1,000,276.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	83,247.00	107,378.00	26,327.46	107,378.00	0.00	0.0%
Materials and Supplies		4300	446,419.00	551,839.00	28,271.44	551,839.00	0.00	0.0%
Noncapitalized Equipment		4400	58,484.00	37,579.00	13,525.87	37,579.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			588,150.00	696,796.00	68,124.77	696,796.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	104,665.00	180,834.00	30,503.40	180,834.00	0.00	0.0%
Travel and Conferences		5200	25,805.00	29,377.00	8,398.64	29,377.00	0.00	0.0%
Dues and Memberships		5300	995.00	995.00	525.00	995.00	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	15,639.00	15,639.00	4,442.68	15,639.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	3,480.00	7,843.00	2,385.23	7,843.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	207,335.00	121,312.00	59,486.19	121,312.00	0.00	0.0%
Communications		5900	17,186.00	18,836.00	10,900.67	18,836.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			375,105.00	374,836.00	116,621.81	374,836.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	155,282.00	189,432.00	1,580.20	189,432.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			155,282.00	189,432.00	1,580.20	189,432.00	0.00	0.0%
TOTAL, EXPENDITURES			3,966,931.00	4,945,093.00	1,181,871.79	4,945,093.00		

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	800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			800,000.00	800,000.00	0.00	800,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
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)			800,000.00	800,000.00	0.00	800,000.00		

Resource	Description	2013/14
		Projected Year Totals
6015	Adults in Correctional Facilities	283,649.37
9010	Other Restricted Local	945,542.36
Total, Restricted Balance		1,229,191.73

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,069,187.00	3,181,003.00	458,547.26	3,181,003.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,241,552.00	1,403,927.00	31,498.00	1,403,927.00	0.00	0.0%
4) Other Local Revenue		8600-8799	642,756.00	698,507.00	37,705.03	698,507.00	0.00	0.0%
5) TOTAL, REVENUES			4,953,495.00	5,283,437.00	527,750.29	5,283,437.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	1,723,829.00	1,699,113.00	570,873.11	1,699,113.00	0.00	0.0%
2) Classified Salaries		2000-2999	967,868.00	1,027,034.00	321,451.22	1,027,034.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,112,335.00	1,112,230.00	336,707.28	1,112,230.00	0.00	0.0%
4) Books and Supplies		4000-4999	233,581.00	440,388.00	60,964.86	440,388.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	790,946.00	869,736.00	9,024.85	869,736.00	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	204,124.00	214,123.00	29,789.52	214,123.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,032,683.00	5,362,624.00	1,328,810.84	5,362,624.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(79,188.00)	(79,187.00)	(801,060.55)	(79,187.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	79,187.00	79,187.00	0.00	79,187.00	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			79,187.00	79,187.00	0.00	79,187.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1.00)	0.00	(801,060.55)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,572.25	19,572.25		19,572.25	0.00	0.0%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,572.25	19,572.25		19,572.25		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,572.25	19,572.25		19,572.25		
2) Ending Balance, June 30 (E + F1e)			19,571.25	19,572.25		19,572.25		
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	19,572.25	19,572.25		19,572.25		
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	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1.00)	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	3,069,187.00	3,181,003.00	458,547.26	3,181,003.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			3,069,187.00	3,181,003.00	458,547.26	3,181,003.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,123,571.00	1,285,946.00	0.00	1,285,946.00	0.00	0.0%
All Other State Revenue	All Other	8590	117,981.00	117,981.00	31,498.00	117,981.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,241,552.00	1,403,927.00	31,498.00	1,403,927.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	40,000.00	40,000.00	17,086.62	40,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	602,756.00	658,507.00	20,618.41	658,507.00	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			642,756.00	698,507.00	37,705.03	698,507.00	0.00	0.0%
TOTAL, REVENUES			4,953,495.00	5,283,437.00	527,750.29	5,283,437.00		

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	1,318,505.00	1,301,096.00	448,671.34	1,301,096.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	118,480.00	118,480.00	31,869.83	118,480.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	9,197.00	9,197.00	0.00	9,197.00	0.00	0.0%
Other Certificated Salaries		1900	277,647.00	270,340.00	90,331.94	270,340.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			1,723,829.00	1,699,113.00	570,873.11	1,699,113.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	546,008.00	587,518.00	190,373.67	587,518.00	0.00	0.0%
Classified Support Salaries		2200	193,727.00	208,271.00	64,441.07	208,271.00	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	228,133.00	231,245.00	66,268.32	231,245.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	368.16	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			967,868.00	1,027,034.00	321,451.22	1,027,034.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	140,623.00	140,942.00	47,103.23	140,942.00	0.00	0.0%
PERS		3201-3202	110,226.00	109,673.00	29,930.28	109,673.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	98,651.00	99,606.00	30,455.79	99,606.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	579,408.00	582,408.00	176,337.07	582,408.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,339.00	1,348.00	418.49	1,348.00	0.00	0.0%
Workers' Compensation		3601-3602	53,417.00	53,729.00	16,924.17	53,729.00	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	120,465.00	121,120.00	33,710.08	121,120.00	0.00	0.0%
PERS Reduction		3801-3802	4,774.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,432.00	3,404.00	1,828.17	3,404.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,112,335.00	1,112,230.00	336,707.28	1,112,230.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	9,352.00	11,063.00	1,700.47	11,063.00	0.00	0.0%
Materials and Supplies		4300	216,229.00	412,185.00	35,306.39	412,185.00	0.00	0.0%
Noncapitalized Equipment		4400	8,000.00	17,140.00	23,958.00	17,140.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			233,581.00	440,388.00	60,964.86	440,388.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	695,952.00	789,062.00	400.00	789,062.00	0.00	0.0%
Travel and Conferences		5200	17,698.00	28,180.00	1,057.25	28,180.00	0.00	0.0%
Dues and Memberships		5300	1,650.00	1,650.00	800.00	1,650.00	0.00	0.0%
Insurance		5400-5450	1,500.00	0.00	1,772.40	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	18,260.00	8,400.00	1,301.73	8,400.00	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	27,600.00	24,750.00	888.37	24,750.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	19,620.00	9,367.00	924.18	9,367.00	0.00	0.0%
Communications		5900	8,666.00	8,327.00	2,080.94	8,327.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			790,946.00	869,736.00	9,024.85	869,736.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	204,124.00	214,123.00	29,789.52	214,123.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			204,124.00	214,123.00	29,789.52	214,123.00	0.00	0.0%
TOTAL, EXPENDITURES			5,032,683.00	5,362,624.00	1,328,810.84	5,362,624.00		

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	79,187.00	79,187.00	0.00	79,187.00	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			79,187.00	79,187.00	0.00	79,187.00	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)								
			79,187.00	79,187.00	0.00	79,187.00		

Resource	Description	2013/14 Projected Year Totals
6130	Child Development: Center-Based Reserve Account	19,572.25
Total, Restricted Balance		19,572.25

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	14,500,000.00	14,535,498.00	196,150.96	14,535,498.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,670,728.00	7,686,159.00	1,407,683.38	7,686,159.00	0.00	0.0%
5) TOTAL, REVENUES			23,370,728.00	23,421,657.00	1,603,834.34	23,421,657.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	7,527,629.00	7,527,629.00	2,269,663.23	7,527,629.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,948,095.00	3,948,095.00	1,109,198.98	3,948,095.00	0.00	0.0%
4) Books and Supplies		4000-4999	10,733,646.00	10,787,725.00	2,828,323.90	10,787,725.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,005,417.00	1,002,267.00	179,379.60	1,002,267.00	0.00	0.0%
6) Capital Outlay		6000-6999	24,100.00	80,225.00	0.00	80,225.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,149,132.00	1,149,132.00	0.00	1,149,132.00	0.00	0.0%
9) TOTAL, EXPENDITURES			24,388,019.00	24,495,073.00	6,386,565.71	24,495,073.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,017,291.00)	(1,073,416.00)	(4,782,731.37)	(1,073,416.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	826,610.00	639,423.00	0.00	639,423.00	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			826,610.00	639,423.00	0.00	639,423.00		

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)			(190,681.00)	(433,993.00)	(4,782,731.37)	(433,993.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,467,525.83	5,467,525.83		5,467,525.83	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)			5,467,525.83	5,467,525.83		5,467,525.83		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,467,525.83	5,467,525.83		5,467,525.83		
2) Ending Balance, June 30 (E + F1e)			5,276,844.83	5,033,532.83		5,033,532.83		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	1,142,926.28	1,101,744.71		1,101,744.71		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	4,075,041.70	3,872,913.27		3,872,913.27		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	58,874.85	58,874.85		58,874.85		
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	14,500,000.00	14,535,498.00	196,150.96	14,535,498.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			14,500,000.00	14,535,498.00	196,150.96	14,535,498.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,200,000.00	1,200,000.00	0.00	1,200,000.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	7,768,728.00	7,768,728.00	1,405,667.65	7,768,728.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	(100,000.00)	(100,000.00)	233.65	(100,000.00)	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	2,000.00	17,431.00	1,782.08	17,431.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,670,728.00	7,686,159.00	1,407,683.38	7,686,159.00	0.00	0.0%
TOTAL, REVENUES			23,370,728.00	23,421,657.00	1,603,834.34	23,421,657.00		

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	6,570,011.00	6,570,011.00	1,970,093.32	6,570,011.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	685,575.00	685,575.00	201,495.36	685,575.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	272,043.00	272,043.00	98,074.55	272,043.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			7,527,629.00	7,527,629.00	2,269,663.23	7,527,629.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	795,969.00	795,969.00	206,654.75	795,969.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	570,465.00	570,465.00	160,940.03	570,465.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,973,868.00	1,974,846.00	583,909.70	1,974,846.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,763.00	3,763.00	1,042.29	3,763.00	0.00	0.0%
Workers' Compensation		3601-3602	150,548.00	150,548.00	42,132.11	150,548.00	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	439,484.00	439,484.00	104,418.40	439,484.00	0.00	0.0%
PERS Reduction		3801-3802	978.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	13,020.00	13,020.00	10,101.70	13,020.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,948,095.00	3,948,095.00	1,109,198.98	3,948,095.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	1,894,640.00	1,912,895.00	341,051.12	1,912,895.00	0.00	0.0%
Noncapitalized Equipment		4400	152,305.00	152,305.00	103,318.25	152,305.00	0.00	0.0%
Food		4700	8,686,701.00	8,722,525.00	2,383,954.53	8,722,525.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			10,733,646.00	10,787,725.00	2,828,323.90	10,787,725.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	35,000.00	35,000.00	2,699.70	35,000.00	0.00	0.0%
Dues and Memberships		5300	350.00	350.00	0.00	350.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	272,600.00	272,600.00	42,748.01	272,600.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	317,200.00	317,200.00	73,831.53	317,200.00	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	4,843.00	1,693.00	2,584.07	1,693.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	329,704.00	329,704.00	45,157.81	329,704.00	0.00	0.0%
Communications		5900	45,720.00	45,720.00	12,358.48	45,720.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,005,417.00	1,002,267.00	179,379.60	1,002,267.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	24,100.00	80,225.00	0.00	80,225.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			24,100.00	80,225.00	0.00	80,225.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,149,132.00	1,149,132.00	0.00	1,149,132.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,149,132.00	1,149,132.00	0.00	1,149,132.00	0.00	0.0%
TOTAL, EXPENDITURES			24,388,019.00	24,495,073.00	6,386,565.71	24,495,073.00		

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	826,610.00	639,423.00	0.00	639,423.00	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			826,610.00	639,423.00	0.00	639,423.00	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)			826,610.00	639,423.00	0.00	639,423.00		

Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	2,870,504.94
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	1,002,408.33
Total, Restricted Balance		<u>3,872,913.27</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	0.00	0.00	0.0%
5) TOTAL REVENUES			0.00	0.00	0.00	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	103,290.00	103,290.00	0.00	103,290.00	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			103,290.00	103,290.00	0.00	103,290.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(103,290.00)	(103,290.00)	0.00	(103,290.00)		
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)			(103,290.00)	(103,290.00)	0.00	(103,290.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	930,425.71	930,425.71		930,425.71	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)			930,425.71	930,425.71		930,425.71		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			930,425.71	930,425.71		930,425.71		
2) Ending Balance, June 30 (E + F1e)			827,135.71	827,135.71		827,135.71		
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	11,976.15	11,976.15		11,976.15		
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	815,159.56	815,159.56		815,159.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	103,290.00	103,290.00	0.00	103,290.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			103,290.00	103,290.00	0.00	103,290.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			103,290.00	103,290.00	0.00	103,290.00		

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

Resource	Description	2013/14 Projected Year Totals
9010	Other Restricted Local	11,976.15
Total, Restricted Balance		11,976.15

Description	Resource Codes	Object Codes	Original Budget (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	7,100,000.00	7,100,000.00	2,397,575.30	7,100,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,100,000.00	7,100,000.00	2,397,575.30	7,100,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	162,609.00	162,609.00	23,888.90	162,609.00	0.00	0.0%
3) Employee Benefits		3000-3999	130,244.00	130,244.00	10,279.14	130,244.00	0.00	0.0%
4) Books and Supplies		4000-4999	57,000.00	57,000.00	33,001.52	57,000.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	85,916.00	85,916.00	312.00	85,916.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	135,995.00	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			435,769.00	435,769.00	203,478.56	435,769.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,664,231.00	6,664,231.00	2,194,098.74	6,664,231.00		
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	21,162,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(21,162,000.00)	(22,237,000.00)	0.00	(22,237,000.00)		

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)			(14,497,769.00)	(15,572,769.00)	2,194,098.74	(15,572,769.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	22,942,789.06	22,942,789.06		22,942,789.06	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)			22,942,789.06	22,942,789.06		22,942,789.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			22,942,789.06	22,942,789.06		22,942,789.06		
2) Ending Balance, June 30 (E + F1e)			8,445,020.06	7,370,020.06		7,370,020.06		
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	8,445,020.06	7,370,020.06		7,370,020.06		
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	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	7,000,000.00	7,000,000.00	2,397,575.30	7,000,000.00	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			7,100,000.00	7,100,000.00	2,397,575.30	7,100,000.00	0.00	0.0%
TOTAL, REVENUES			7,100,000.00	7,100,000.00	2,397,575.30	7,100,000.00		

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)
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	57,716.00	57,716.00	12,824.12	57,716.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,893.00	104,893.00	11,064.78	104,893.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			162,609.00	162,609.00	23,888.90	162,609.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	18,565.00	18,565.00	2,733.36	18,565.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	12,349.00	12,349.00	1,734.46	12,349.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	87,618.00	90,225.00	4,635.70	90,225.00	0.00	0.0%
Unemployment Insurance		3501-3502	82.00	82.00	11.35	82.00	0.00	0.0%
Workers' Compensation		3601-3602	3,252.00	3,252.00	453.48	3,252.00	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	5,496.00	5,496.00	680.05	5,496.00	0.00	0.0%
PERS Reduction		3801-3802	2,607.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	275.00	275.00	30.74	275.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			130,244.00	130,244.00	10,279.14	130,244.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Noncapitalized Equipment		4400	50,000.00	50,000.00	33,001.52	50,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			57,000.00	57,000.00	33,001.52	57,000.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	50,916.00	50,916.00	0.00	50,916.00	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	30,000.00	30,000.00	312.00	30,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			85,916.00	85,916.00	312.00	85,916.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	135,995.00	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	135,995.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			435,769.00	435,769.00	203,476.56	435,769.00		

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	21,162,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			21,162,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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)			(21,162,000.00)	(22,237,000.00)	0.00	(22,237,000.00)		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	7,370,020.06
Total, Restricted Balance		7,370,020.06

Description	Resource Codes	Object Codes	Original Budget (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	451,879.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	11,301,123.00	451,879.00	11,301,123.00		
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	7,000.00	4,202.10	7,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	36,964,496.00	49,333,619.00	1,476,581.52	49,333,619.00	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			36,964,496.00	49,340,619.00	1,480,783.62	49,340,619.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(36,964,496.00)	(38,039,496.00)	(1,028,904.62)	(38,039,496.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	21,162,000.00	22,237,000.00	0.00	22,237,000.00	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			21,162,000.00	22,237,000.00	0.00	22,237,000.00		

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)			(15,802,496.00)	(15,802,496.00)	(1,028,904.62)	(15,802,496.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	19,385,621.54	19,385,621.54		19,385,621.54	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)			19,385,621.54	19,385,621.54		19,385,621.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,385,621.54	19,385,621.54		19,385,621.54		
2) Ending Balance, June 30 (E + F1e)			3,583,125.54	3,583,125.54		3,583,125.54		
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	3,583,125.54	3,583,125.54		3,583,125.54		
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	451,879.00	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	451,879.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
TOTAL, REVENUES			0.00	11,301,123.00	451,879.00	11,301,123.00		

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	7,000.00	4,202.10	7,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	7,000.00	4,202.10	7,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	1,430,090.00	1,455,090.00	126,934.98	1,455,090.00	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	34,243,993.00	47,638,116.00	1,349,113.33	47,638,116.00	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	1,290,413.00	240,413.00	533.21	240,413.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			36,964,496.00	49,333,619.00	1,476,581.52	49,333,619.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			36,964,496.00	49,340,619.00	1,480,783.62	49,340,619.00		

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	21,162,000.00	22,237,000.00	0.00	22,237,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			21,162,000.00	22,237,000.00	0.00	22,237,000.00	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)			21,162,000.00	22,237,000.00	0.00	22,237,000.00		

Resource	Description	2013/14
		Projected Year Totals
7710	State School Facilities Projects	3,583,125.54
Total, Restricted Balance		3,583,125.54

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	52,783.00	56,421.70	52,783.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	52,783.00	56,421.70	52,783.00		
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	52,783.00	56,421.70	52,783.00		
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	52,783.00	56,421.70	52,783.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	260,831.58	260,831.58		260,831.58	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)			260,831.58	260,831.58		260,831.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			260,831.58	260,831.58		260,831.58		
2) Ending Balance, June 30 (E + F1e)			260,831.58	313,614.58		313,614.58		
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	260,831.58	313,614.58		313,614.58		
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	52,783.00	56,421.70	52,783.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	52,783.00	56,421.70	52,783.00	0.00	0.0%
TOTAL, REVENUES			0.00	52,783.00	56,421.70	52,783.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
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	313,614.58
Total, Restricted Balance		313,614.58

Description	Resource Codes	Object Codes	Original Budget (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	336,126.00	336,126.00	221,704.86	336,126.00	0.00	0.0%
5) TOTAL, REVENUES			336,126.00	336,126.00	221,704.86	336,126.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,335,117.00	1,335,233.00	321,167.96	1,335,233.00	0.00	0.0%
3) Employee Benefits		3000-3999	648,493.00	648,509.00	120,490.18	648,509.00	0.00	0.0%
4) Books and Supplies		4000-4999	28,600.00	34,292.00	8,502.47	34,292.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	627,860.00	562,782.00	17,213.94	562,782.00	0.00	0.0%
6) Capital Outlay		6000-6999	5,443,106.00	5,961,055.00	300,547.34	5,961,055.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	11,301,123.00	0.00	11,301,123.00	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			8,083,176.00	19,842,994.00	767,921.89	19,842,994.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(7,747,050.00)	(19,506,868.00)	(546,217.03)	(19,506,868.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	846,000.00	817,000.00	0.00	817,000.00	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			846,000.00	817,000.00	0.00	817,000.00		

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)			(6,901,050.00)	(18,689,868.00)	(546,217.03)	(18,689,868.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,598,994.58	23,598,994.58		23,598,994.58	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,598,994.58	23,598,994.58		23,598,994.58		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,598,994.58	23,598,994.58		23,598,994.58		
2) Ending Balance, June 30 (E + F1e)			16,697,944.58	4,909,126.58		4,909,126.58		
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	1,239,920.20	1,171,525.20		1,171,525.20		
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	15,458,024.38	3,737,601.38		3,737,601.38		
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 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	180,000.00	180,000.00	151,200.00	180,000.00	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	32,732.00	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	0.00	0.00	(778.84)	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	156,126.00	156,126.00	38,551.70	156,126.00	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			336,126.00	336,126.00	221,704.86	336,126.00	0.00	0.0%
TOTAL, REVENUES			336,126.00	336,126.00	221,704.86	336,126.00		

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	116.00	2,334.36	116.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	574,437.00	574,437.00	166,388.32	574,437.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	760,680.00	760,680.00	152,445.28	760,680.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,335,117.00	1,335,233.00	321,167.96	1,335,233.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	146,722.00	146,722.00	36,334.19	146,722.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	98,293.00	98,303.00	21,929.32	98,303.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	314,749.00	335,349.00	46,284.28	335,349.00	0.00	0.0%
Unemployment Insurance		3501-3502	667.00	668.00	153.23	668.00	0.00	0.0%
Workers' Compensation		3601-3602	26,702.00	26,705.00	6,132.34	26,705.00	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	39,104.00	39,106.00	8,957.20	39,106.00	0.00	0.0%
PERS Reduction		3801-3802	20,600.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,656.00	1,656.00	699.62	1,656.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			648,493.00	648,509.00	120,490.18	648,509.00	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	15,600.00	15,600.00	1,988.54	15,600.00	0.00	0.0%
Noncapitalized Equipment		4400	13,000.00	18,692.00	6,513.93	18,692.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			28,600.00	34,292.00	8,502.47	34,292.00	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	17,050.00	17,050.00	4,301.07	17,050.00	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	205,160.00	110,116.00	0.00	110,116.00	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	9,250.00	39,216.00	123.21	39,216.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	391,400.00	391,400.00	12,175.93	391,400.00	0.00	0.0%
Communications		5900	5,000.00	5,000.00	613.73	5,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			627,860.00	562,782.00	17,213.94	562,782.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	824,482.00	1,035,899.00	246,874.46	1,035,899.00	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	4,601,492.00	4,898,229.00	50,434.50	4,898,229.00	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	17,132.00	26,927.00	3,238.38	26,927.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,443,106.00	5,961,055.00	300,547.34	5,961,055.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	11,301,123.00	0.00	11,301,123.00	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	11,301,123.00	0.00	11,301,123.00	0.00	0.0%
TOTAL, EXPENDITURES			8,083,176.00	19,842,994.00	767,921.89	19,842,994.00		

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	846,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			846,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			846,000.00	817,000.00	0.00	817,000.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	1,171,525.20
Total, Restricted Balance		1,171,525.20

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	14,050,009.00	14,021,009.00	(1,817.75)	14,021,009.00	0.00	0.0%
5) TOTAL, REVENUES			14,050,009.00	14,021,009.00	(1,817.75)	14,021,009.00		
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	13,069,982.00	13,069,982.00	0.00	13,069,982.00	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			13,069,982.00	13,069,982.00	0.00	13,069,982.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			980,027.00	951,027.00	(1,817.75)	951,027.00		
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	846,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(846,000.00)	(817,000.00)	0.00	(817,000.00)		

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)			134,027.00	134,027.00	(1,817.75)	134,027.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	17,512,140.91	17,512,140.91		17,512,140.91	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			17,512,140.91	17,512,140.91		17,512,140.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			17,512,140.91	17,512,140.91		17,512,140.91		
2) Ending Balance, June 30 (E + F1e)			17,646,167.91	17,646,167.91		17,646,167.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	17,646,167.91	17,646,167.91		17,646,167.91		
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	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	14,041,482.00	14,012,482.00	0.00	14,012,482.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,527.00	8,527.00	(1,817.75)	8,527.00	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			14,050,009.00	14,021,009.00	(1,817.75)	14,021,009.00	0.00	0.0%
TOTAL, REVENUES			14,050,009.00	14,021,009.00	(1,817.75)	14,021,009.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	94,000.00	94,000.00	0.00	94,000.00	0.00	0.0%
Debt Service - Interest		7438	9,830,016.00	9,830,016.00	0.00	9,830,016.00	0.00	0.0%
Other Debt Service - Principal		7439	3,145,966.00	3,145,966.00	0.00	3,145,966.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			13,069,982.00	13,069,982.00	0.00	13,069,982.00	0.00	0.0%
TOTAL, EXPENDITURES			13,069,982.00	13,069,982.00	0.00	13,069,982.00		

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	846,000.00	817,000.00	0.00	817,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			846,000.00	817,000.00	0.00	817,000.00	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)			(846,000.00)	(817,000.00)	0.00	(817,000.00)		

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	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,900,000.00	4,900,000.00	1,600,637.73	4,900,000.00	0.00	0.0%
5) TOTAL REVENUES			4,900,000.00	4,900,000.00	1,600,637.73	4,900,000.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	304,125.00	304,125.00	61,827.98	304,125.00	0.00	0.0%
3) Employee Benefits		3000-3999	111,043.00	111,043.00	26,006.78	111,043.00	0.00	0.0%
4) Books and Supplies		4000-4999	12,735.00	12,735.00	604.51	12,735.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	5,261,505.00	5,261,505.00	2,203,405.21	5,261,505.00	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			5,689,408.00	5,689,408.00	2,291,844.48	5,689,408.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(789,408.00)	(789,408.00)	(691,206.75)	(789,408.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(789,408.00)	(789,408.00)	(691,206.75)	(789,408.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	3,762,452.68	3,762,452.68		3,762,452.68	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,762,452.68	3,762,452.68		3,762,452.68		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			3,762,452.68	3,762,452.68		3,762,452.68		
2) Ending Net Position, June 30 (E + F1e)			2,973,044.68	2,973,044.68		2,973,044.68		
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	2,973,044.68	2,973,044.68		2,973,044.68		

Description	Resource Codes	Object Codes	Original Budget (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	100,000.00	100,000.00	105.15	100,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	4,800,000.00	4,800,000.00	1,600,532.58	4,800,000.00	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			4,900,000.00	4,900,000.00	1,600,637.73	4,900,000.00	0.00	0.0%
TOTAL, REVENUES			4,900,000.00	4,900,000.00	1,600,637.73	4,900,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	45,538.00	45,538.00	14,809.08	45,538.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	258,587.00	258,587.00	47,018.90	258,587.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			304,125.00	304,125.00	61,827.98	304,125.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	25,074.00	25,074.00	7,074.30	25,074.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	23,265.00	23,265.00	4,367.08	23,265.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	44,168.00	47,689.00	10,965.64	47,689.00	0.00	0.0%
Unemployment Insurance		3501-3502	152.00	152.00	28.55	152.00	0.00	0.0%
Workers' Compensation		3601-3602	6,083.00	6,083.00	1,141.74	6,083.00	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	8,441.00	8,441.00	2,205.79	8,441.00	0.00	0.0%
PERS Reduction		3801-3802	3,521.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	339.00	339.00	223.68	339.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			111,043.00	111,043.00	26,006.78	111,043.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,735.00	2,735.00	604.51	2,735.00	0.00	0.0%
Noncapitalized Equipment		4400	10,000.00	10,000.00	0.00	10,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			12,735.00	12,735.00	604.51	12,735.00	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	5,000.00	5,000.00	25.00	5,000.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	820,000.00	820,000.00	902,501.38	820,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	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	4,436,505.00	4,436,505.00	1,300,878.83	4,436,505.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			5,261,505.00	5,261,505.00	2,203,405.21	5,261,505.00	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			5,689,408.00	5,689,408.00	2,291,844.48	5,689,408.00		
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	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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	39,801.90	40,084.53	40,084.53	40,084.53	0.00	0%
2. Special Education	836.38	838.45	838.45	838.45	0.00	0%
HIGH SCHOOL						
3. General Education	17,770.72	17,769.12	17,769.12	17,769.12	0.00	0%
4. Special Education	539.52	563.63	563.63	563.63	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	78.89	78.89	78.89	78.89	0.00	0%
7. TOTAL K-12 ADA	59,027.41	59,334.62	59,334.62	59,334.62	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	389.28	389.28	389.28	389.28	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	59,416.69	59,723.90	59,723.90	59,723.90	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	266.20	271.15	271.15	271.15	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)	266.20	271.15	271.15	271.15	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.

First Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

	Object	Beginning Balance Fet. 0000	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			43,190,693.00	86,875,243.00	87,185,579.00	101,005,589.00	43,010,989.00	39,782,868.00	72,811,545.00	71,424,221.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		15,786,270.00	13,325,411.00	38,501,822.00	23,933,194.00	23,951,758.00	38,466,288.00	23,985,740.00	23,917,442.00
Property Taxes	8020-8079		803,654.00	0.00	1,481.00	548,404.00	119,686.00	159,592.00	38,178,101.00	384.00
Miscellaneous Funds	8080-8099		6,998.00	0.00	(119,113.00)	(15,245.00)	(46,319.00)	11,077.00	(40,300.00)	(74,855.00)
Federal Revenue	8100-8299		154,319.00	911,642.00	3,308,739.00	657,121.00	(1,844,637.00)	13,545,496.00	2,302,655.00	508,220.00
Other State Revenue	8300-8599		20,569,118.00	6,794,810.00	9,310,639.00	3,456,469.00	5,112,074.00	(9,734,822.00)	5,343,178.00	2,970,328.00
Other Local Revenue	8600-8799		629,408.00	407,998.00	578,762.00	617,796.00	434,981.00	3,099,204.00	1,270,534.00	892,972.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			37,949,767.00	21,439,861.00	51,582,330.00	29,197,739.00	27,727,543.00	45,546,835.00	71,039,908.00	28,214,491.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		18,803,160.00	23,408,573.00	20,215,484.00	20,636,283.00	23,209,145.00	1,571,506.00	41,739,123.00	20,698,155.00
Classified Salaries	2000-2999		4,431,178.00	5,826,734.00	4,964,220.00	5,362,681.00	5,342,565.00	930,622.00	9,839,074.00	5,136,381.00
Employee Benefits	3000-3999		9,498,767.00	8,984,819.00	8,562,080.00	9,098,117.00	9,440,463.00	3,275,572.00	18,414,648.00	9,746,396.00
Books and Supplies	4000-4999		36,078.00	961,493.00	659,129.00	1,105,640.00	863,464.00	2,337,638.00	2,613,571.00	2,363,625.00
Services	5000-5999		691,186.00	1,896,859.00	2,207,557.00	5,493,981.00	2,994,211.00	4,334,543.00	2,487,641.00	3,008,535.00
Capital Outlay	6000-6599		25,650.00	27,250.00	272,245.00	63,068.00	124,984.00	11,327.00	35,820.00	110,082.00
Other Outgo	7000-7499		0.00	8,639.00	(5,891.00)	170,164.00	(9,260.00)	0.00	(27,920.00)	27,360.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			33,486,019.00	41,114,367.00	36,874,824.00	41,929,934.00	41,965,572.00	12,461,208.00	75,101,957.00	41,090,534.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199		1,359,979.00	190,496.00	(13,518.00)	(44,807.00)	(18,750.00)	705,608.00	(68,882.00)	(621,763.00)
Accounts Receivable	9200-9299		50,255,029.00	19,898,371.00	667,756.00	5,151,338.00	10,152,516.00	11,253,326.00	1,409,009.00	1,638,720.00
Due From Other Funds	9310		826,285.00	1,164,323.00	0.00	0.00	0.00	(1,160.00)	0.00	0.00
Stores	9320		34,152.00	41,846.00	39,748.00	(11,449.00)	12,453.00	(18,530.00)	39,752.00	28,452.00
Prepaid Expenditures	9330		1,871,408.00	0.00	0.00	0.00	199.00	(199.00)	0.00	(75,202.00)
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS		0.00	54,346,853.00	21,295,036.00	693,986.00	5,095,082.00	10,146,418.00	11,939,045.00	1,379,879.00	970,207.00
Liabilities										
Accounts Payable	9500-9599		15,237,367.00	132,360.00	417,972.00	1,267,167.00	(867,394.00)	7,876,395.00	(6,272,530.00)	(629,038.00)
Due To Other Funds	9610		11,157.00	2,001,618.00	504,353.00	(1,081,306.00)	0.00	(748,525.00)	4,987,881.00	(347,525.00)
Current Loans	9640		0.00	0.00	0.00	50,000,000.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650		0.00	(1,404.00)	0.00	(1.00)	0.00	4,856,079.00	0.00	0.00
SUBTOTAL LIABILITIES		0.00	15,248,524.00	2,132,574.00	922,325.00	50,185,860.00	(867,394.00)	11,983,949.00	(1,284,649.00)	(976,563.00)
Nonoperating										
Suspense Clearing	9910		122,473.00	822,380.00	(659,157.00)	(171,627.00)	(3,904.00)	(12,046.00)	10,197.00	125,583.00
TOTAL BALANCE SHEET TRANSACTIONS		0.00	39,220,802.00	19,984,842.00	(887,496.00)	(45,262,405.00)	11,009,908.00	(56,950.00)	2,674,725.00	2,072,353.00
E. NET INCREASE/DECREASE (B - C + D)			43,684,550.00	310,336.00	13,820,010.00	(57,994,600.00)	(3,228,121.00)	33,028,677.00	(1,387,324.00)	(10,803,690.00)
F. ENDING CASH (A + E)			86,875,243.00	87,185,579.00	101,005,589.00	43,010,989.00	39,782,868.00	72,811,545.00	71,424,221.00	60,620,531.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

First Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (1)

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	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		60,620,531.00	67,020,932.00	73,565,323.00	42,189,538.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	38,397,990.00	14,881,964.00	744,098.00	14,480,548.00	50,403,981.00	(46,790,264.00)	273,986,242.00	273,986,242.00
Property Taxes	8020-8079	38,944.00	28,725,854.00	36,501.00	1,217,671.00	0.00	0.00	69,830,272.00	69,830,272.00
Miscellaneous Funds	8080-8099	12,640.00	(198,972.00)	(257,573.00)	147,997.00	0.00	0.00	(573,665.00)	(573,665.00)
Federal Revenue	8100-8299	6,860,323.00	530,383.00	3,620,850.00	1,738,775.00	8,839,247.00	0.00	41,133,133.00	41,133,133.00
Other State Revenue	8300-8599	4,598,089.00	4,610,599.00	943,795.00	62,586.00	11,176,462.00	46,790,264.00	112,003,589.00	112,003,589.00
Other Local Revenue	8600-8799	2,135,750.00	1,105,388.00	2,116,444.00	711,903.00	(1,017,109.00)	0.00	12,984,031.00	12,984,031.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS		52,043,736.00	49,655,216.00	7,204,115.00	18,359,480.00	69,402,581.00	0.00	509,363,602.00	509,363,602.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	21,400,334.00	21,300,471.00	21,296,344.00	22,134,228.00	5,456,501.00	0.00	261,869,307.00	261,869,307.00
Classified Salaries	2000-2999	5,513,094.00	5,365,734.00	5,324,748.00	5,900,170.00	2,076,622.00	0.00	66,013,823.00	66,013,824.00
Employee Benefits	3000-3999	9,931,926.00	9,843,726.00	9,862,548.00	9,710,178.00	1,035,000.00	0.00	117,404,240.00	117,404,241.00
Books and Supplies	4000-4999	3,051,640.00	2,631,333.00	3,192,588.00	4,062,268.00	13,022,805.00	0.00	36,901,272.00	36,901,270.00
Services	5000-5999	5,129,252.00	3,461,424.00	3,905,618.00	4,491,337.00	7,285,494.00	0.00	47,387,638.00	47,387,638.00
Capital Outlay	6000-6599	116,718.00	122,366.00	139,655.00	67,071.00	170,881.00	0.00	1,287,117.00	1,287,117.00
Other Outgo	7000-7499	11,439.00	25,073.00	(17,715.00)	289,058.00	0.00	0.00	470,947.00	470,947.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	328,056.00	1,190,554.00	0.00	1,518,610.00	1,518,610.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS		45,154,403.00	42,750,127.00	43,703,786.00	46,982,366.00	30,237,857.00	0.00	532,852,954.00	532,852,954.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	695,188.00	(147,008.00)	(258,895.00)	296,852.00	0.00	0.00	2,074,500.00	
Accounts Receivable	9200-9299	1,702,949.00	1,056,928.00	2,587,845.00	1,522,219.00	0.00	0.00	107,296,006.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00	0.00	1,989,448.00	
Stores	9320	45,258.00	32,574.00	41,336.00	30,052.00	0.00	0.00	315,644.00	
Prepaid Expenditures	9330	(845.00)	(23,567.00)	(1,616,236.00)	(168,521.00)	0.00	0.00	(12,963.00)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
SUBTOTAL ASSETS		2,442,550.00	918,927.00	754,050.00	1,680,602.00	0.00	0.00	111,662,635.00	
Liabilities									
Accounts Payable	9500-9599	3,266,665.00	1,890,233.00	(4,199,441.00)	15,237.00	0.00	0.00	18,134,993.00	
Due To Other Funds	9610	(385,045.00)	(324,855.00)	(401,741.00)	(319,734.00)	0.00	0.00	3,896,278.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00	0.00	50,000,000.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00	0.00	4,854,674.00	
SUBTOTAL LIABILITIES		2,881,620.00	1,565,378.00	(4,601,182.00)	(304,497.00)	0.00	0.00	76,885,945.00	
Nonoperating									
Suspense Clearing	9910	(49,862.00)	285,753.00	(231,346.00)	(238,444.00)	0.00	0.00	0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(488,932.00)	(360,698.00)	5,123,886.00	1,746,655.00	0.00	0.00	34,776,690.00	
E. NET INCREASE/DECREASE (B - C + D)		6,400,401.00	6,544,391.00	(31,375,785.00)	(26,876,231.00)	39,164,724.00	0.00	11,287,338.00	(23,489,352.00)
F. ENDING CASH (A + E)		67,020,932.00	73,565,323.00	42,189,538.00	15,313,307.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								54,478,031.00	

	Object	Beginning Balances (A/Cs Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			15,313,307.00	21,367,149.00	13,994,765.00	11,850,989.00	7,524,711.00	4,625,987.00	59,764,144.00	58,506,644.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		13,919,812.00	13,919,812.00	39,631,508.00	25,055,660.00	25,055,660.00	39,631,508.00	25,055,660.00	25,055,660.00
Property Taxes	8020-8079		933,742.00	4,314.00	3,241.00	24,181.00	119,686.00	159,592.00	38,169,107.00	384.00
Miscellaneous Funds	8080-8099		(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)	(48,670.00)
Federal Revenue	8100-8299		154,320.00	911,642.00	3,308,739.00	657,121.00	(1,844,637.00)	13,545,496.00	2,302,655.00	508,220.00
Other State Revenue	8300-8599		4,836,472.00	4,105,308.00	(4,699,603.00)	5,940,729.00	2,781,792.00	8,651,895.00	3,470,160.00	4,813,980.00
Other Local Revenue	8600-8799		119,560.00	1,649,899.00	708,826.00	864,268.00	1,444,663.00	2,676,189.00	847,519.00	469,957.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL RECEIPTS			19,915,236.00	20,542,305.00	38,904,041.00	32,493,289.00	27,508,494.00	64,616,010.00	69,796,431.00	30,799,531.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		19,553,766.00	21,158,562.00	20,832,757.00	21,432,967.00	21,926,760.00	981,383.00	42,088,406.00	21,022,228.00
Classified Salaries	2000-2999		4,540,029.00	5,018,092.00	5,043,051.00	5,486,159.00	5,463,860.00	1,009,394.00	9,965,505.00	5,237,654.00
Employee Benefits	3000-3999		9,345,008.00	9,824,460.00	11,555,518.00	9,770,706.00	9,843,968.00	3,022,041.00	18,813,685.00	9,771,790.00
Books and Supplies	4000-4999		(121,302.00)	358,930.00	799,548.00	694,295.00	522,037.00	556,182.00	765,138.00	575,862.00
Services	5000-5999		222,567.00	3,917,257.00	1,597,354.00	4,176,271.00	3,615,743.00	3,832,564.00	2,062,735.00	2,672,249.00
Capital Outlay	6000-6599		4,389.00	305.00	49,379.00	0.00	46,051.00	29,649.00	33,607.00	0.00
Other Outgo	7000-7499		(3,489.00)	3,174.00	0.00	95,377.00	0.00	0.00	(420.00)	22,759.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	0.00	0.00	(10,111.00)	0.00	0.00
All Other Financing Uses	7630-7699		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL DISBURSEMENTS			33,540,968.00	40,280,780.00	39,877,607.00	41,655,775.00	41,418,419.00	9,421,102.00	73,728,656.00	39,302,542.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199		1,359,979.00	190,496.00	(13,518.00)	(44,807.00)	(18,750.00)	705,608.00	(68,882.00)	(621,763.00)
Accounts Receivable	9200-9299		30,762,941.00	12,160,449.00	667,756.00	5,151,338.00	10,152,516.00	11,253,326.00	1,409,009.00	1,638,720.00
Due From Other Funds	9310		826,285.00	1,164,323.00	0.00	0.00	0.00	(1,160.00)	0.00	0.00
Stores	9320		34,152.00	41,846.00	39,748.00	(11,449.00)	12,453.00	(18,530.00)	39,752.00	28,452.00
Prepaid Expenditures	9330		1,871,408.00	0.00	0.00	0.00	0.00	0.00	0.00	(75,202.00)
Other Current Assets	9340		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS			0.00	34,854,765.00	13,557,114.00	693,986.00	5,095,082.00	10,146,219.00	11,939,244.00	1,379,879.00
Liabilities										
Accounts Payable	9500-9599		15,237,367.00	132,360.00	417,972.00	1,267,167.00	(867,394.00)	7,876,395.00	(6,272,530.00)	(629,038.00)
Due To Other Funds	9610		11,157.00	2,001,618.00	504,353.00	(1,081,306.00)	0.00	(748,525.00)	4,987,881.00	(347,525.00)
Current Loans	9640		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650		0.00	(1,404.00)	0.00	0.00	0.00	4,856,079.00	0.00	0.00
SUBTOTAL LIABILITIES			0.00	15,248,524.00	2,132,574.00	922,325.00	185,861.00	(867,394.00)	11,983,949.00	(1,284,649.00)
Nonoperating										
Suspense Clearing	9910		73,333.00	941,551.00	(941,871.00)	(73,013.00)	(2,412.00)	(12,046.00)	10,197.00	125,583.00
TOTAL BALANCE SHEET TRANSACTIONS			0.00	19,679,574.00	12,366,091.00	(1,170,210.00)	4,836,208.00	11,011,201.00	(56,751.00)	2,674,725.00
E. NET INCREASE/DECREASE (B - C + D)			6,053,842.00	(7,372,384.00)	(2,143,776.00)	(4,326,278.00)	(2,898,724.00)	55,138,157.00	(1,257,500.00)	(6,430,658.00)
F. ENDING CASH (A + E)			21,367,149.00	13,994,765.00	11,850,989.00	7,524,711.00	4,625,987.00	59,764,144.00	58,506,644.00	52,075,986.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		52,075,986.00	61,681,058.00	68,468,053.00	40,610,972.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	39,631,508.00	15,590,188.00	779,510.00	14,575,848.00	58,797,282.00	(46,243,112.00)	290,456,504.00	290,456,504.00
Property Taxes	8020-8079	1,709,321.00	28,133,330.00	469,881.00	103,492.00	0.00		69,830,271.00	69,830,271.00
Miscellaneous Funds	8080-8099	(48,670.00)	(48,670.00)	(48,670.00)	(48,672.00)	0.00		(584,042.00)	(584,042.00)
Federal Revenue	8100-8299	6,860,323.00	530,383.00	3,620,850.00	1,738,776.00	8,839,245.00		41,133,133.00	41,133,133.00
Other State Revenue	8300-8599	3,462,599.00	2,991,206.00	1,568,619.00	(39,710.00)	14,953,794.00	46,243,112.00	99,080,353.00	99,080,353.00
Other Local Revenue	8600-8799	1,486,365.00	682,373.00	2,762,646.00	288,876.00	(1,017,110.00)		12,984,031.00	12,984,031.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00			0.00	0.00
All Other Financing Sources	8930-8979	0.00	0.00	0.00	0.00			0.00	0.00
TOTAL RECEIPTS		53,101,446.00	47,878,810.00	9,152,836.00	16,618,610.00	81,573,211.00	0.00	512,900,250.00	512,900,250.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	21,725,249.00	21,653,276.00	21,621,135.00	22,686,904.00	5,499,675.00		262,183,068.00	262,183,068.00
Classified Salaries	2000-2999	5,616,382.00	5,468,233.00	5,427,028.00	6,003,870.00	2,087,732.00		66,366,989.00	63,366,989.00
Employee Benefits	3000-3999	9,965,317.00	9,849,512.00	9,892,949.00	9,723,693.00	1,086,306.00		122,464,953.00	122,464,953.00
Books and Supplies	4000-4999	1,096,872.00	778,588.00	1,203,608.00	976,097.00	19,738,233.00		27,944,088.00	27,944,088.00
Services	5000-5999	4,594,107.00	2,995,883.00	3,421,539.00	3,982,814.00	8,318,900.00		45,409,983.00	45,409,983.00
Capital Outlay	6000-6599	0.00	0.00	0.00	38,658.00	5,961.00		207,999.00	207,999.00
Other Outgo	7000-7499	9,515.00	(14,375.00)	567,544.00	546,493.00	(834,831.00)		391,747.00	391,747.00
Interfund Transfers Out	7600-7629	0.00	0.00	0.00	338,167.00	1,190,554.00		1,518,610.00	1,518,610.00
All Other Financing Uses	7630-7699	0.00	0.00	0.00		0.00		0.00	
TOTAL DISBURSEMENTS		43,007,442.00	40,731,117.00	42,133,803.00	44,296,696.00	37,092,530.00	0.00	526,487,437.00	523,487,437.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	695,188.00	(147,008.00)	(258,895.00)	296,852.00	0.00		2,074,500.00	
Accounts Receivable	9200-9299	1,702,949.00	1,056,928.00	2,587,845.00	1,522,219.00	0.00		80,065,996.00	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	0.00		1,989,448.00	
Stores	9320	45,258.00	32,574.00	41,336.00	30,052.00	0.00		315,644.00	
Prepaid Expenditures	9330	(845.00)	(23,567.00)	(1,616,236.00)	(168,521.00)	0.00		(12,963.00)	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL ASSETS		2,442,550.00	918,927.00	754,050.00	1,680,602.00	0.00	0.00	84,432,625.00	
Liabilities									
Accounts Payable	9500-9599	3,266,665.00	1,890,233.00	(4,199,441.00)	15,237.00	0.00		18,134,993.00	
Due To Other Funds	9610	(385,045.00)	(324,855.00)	(401,741.00)	(319,734.00)	0.00		3,896,278.00	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		0.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00		4,854,675.00	
SUBTOTAL LIABILITIES		2,881,620.00	1,565,378.00	(4,601,182.00)	(304,497.00)	0.00	0.00	26,885,946.00	
Nonoperating									
Suspense Clearing	9910	(49,862.00)	285,753.00	(231,346.00)	(125,867.00)	0.00		0.00	
TOTAL BALANCE SHEET TRANSACTIONS		(488,932.00)	(360,698.00)	5,123,886.00	1,859,232.00	0.00	0.00	57,546,679.00	
E. NET INCREASE/DECREASE (B - C + D)		9,605,072.00	6,786,995.00	(27,857,081.00)	(25,818,854.00)	44,480,681.00	0.00	43,959,492.00	(10,587,187.00)
F. ENDING CASH (A + E)		61,681,058.00	68,468,053.00	40,610,972.00	14,792,118.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								59,272,799.00	

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)
(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	336,066,155.00	4.86%	352,396,860.00	3.22%	363,750,168.00
2. Federal Revenues	8100-8299	89,908.00	0.00%	89,908.00	0.00%	89,908.00
3. Other State Revenues	8300-8599	46,642,792.00	-1.17%	46,095,640.00	0.10%	46,143,150.00
4. Other Local Revenues	8600-8799	3,158,914.00	0.00%	3,158,914.00	0.00%	3,158,914.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(53,095,486.00)	6.25%	(56,413,132.00)	6.02%	(59,806,997.00)
6. Total (Sum lines A1 thru A5c)		332,862,283.00	3.75%	345,328,190.00	2.32%	353,335,143.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				209,419,372.00		210,197,562.00
b. Step & Column Adjustment				3,141,291.00		2,432,900.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(2,363,101.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	209,419,372.00	0.37%	210,197,562.00	1.16%	212,630,462.00
2. Classified Salaries						
a. Base Salaries				36,536,122.00		36,533,294.00
b. Step & Column Adjustment				73,072.00		62,153.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(75,900.00)		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	36,536,122.00	-0.01%	36,533,294.00	0.17%	36,595,447.00
3. Employee Benefits	3000-3999	84,081,036.00	4.80%	88,118,170.00	5.75%	93,186,250.00
4. Books and Supplies	4000-4999	9,144,067.00	-11.26%	8,114,573.00	0.00%	8,114,573.00
5. Services and Other Operating Expenditures	5000-5999	18,887,907.00	0.37%	18,957,404.00	1.32%	19,208,110.00
6. Capital Outlay	6000-6999	49,259.00	-49.99%	24,635.00	0.00%	24,635.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	232,108.00	-12.58%	202,908.00	0.00%	202,908.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(7,178,650.00)	15.57%	(8,296,093.00)	2.25%	(8,482,840.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,518,610.00	0.00%	1,518,610.00	0.00%	1,518,610.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		352,689,831.00	0.76%	355,371,063.00	2.15%	362,998,155.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(19,827,548.00)		(10,042,873.00)		(9,663,012.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		51,751,242.12		31,923,694.12		21,880,821.12
2. Ending Fund Balance (Sum lines C and D1)		31,923,694.12		21,880,821.12		12,217,809.12
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	301,517.42		301,517.42		301,517.42
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	20,922,176.70		10,779,303.70		866,291.70
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,700,000.00		10,800,000.00		11,050,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		31,923,694.12		21,880,821.12		12,217,809.12

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	10,700,000.00		10,800,000.00		11,050,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		10,700,000.00		10,800,000.00		11,050,000.00
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.						
1.) Adjustment of -\$2,363,101 for certificated salaries (B1.d.) represent one-time expenditures associated with 11 FTE teachers supporting Title I schools due to sequestration. 2.) Adjustment of -\$75,900 for classified salaries (B2.d.) represents one-time expenditures associated with Common Core State Standards training support.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	7,176,694.00	1.80%	7,305,874.00	2.20%	7,466,603.00
2. Federal Revenues	8100-8299	41,043,225.00	0.00%	41,043,225.00	0.00%	41,043,225.00
3. Other State Revenues	8300-8599	65,360,797.00	-18.54%	52,984,713.00	1.00%	53,514,592.00
4. Other Local Revenues	8600-8799	9,825,117.00	0.00%	9,825,117.00	0.00%	9,825,117.00
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	53,095,486.00	6.25%	56,413,132.00	6.02%	59,806,997.00
6. Total (Sum lines A1 thru A5c)		176,501,319.00	-5.06%	167,572,061.00	2.44%	171,656,534.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				52,449,935.00		51,985,506.00
b. Step & Column Adjustment				786,749.00		779,783.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,251,178.00)		577,066.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,449,935.00	-0.89%	51,985,506.00	2.61%	53,342,355.00
2. Classified Salaries						
a. Base Salaries				29,477,702.00		29,833,695.00
b. Step & Column Adjustment				58,955.00		59,667.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				297,038.00		297,304.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	29,477,702.00	1.21%	29,833,695.00	1.20%	30,190,666.00
3. Employee Benefits	3000-3999	33,323,205.00	3.07%	34,346,783.00	6.64%	36,626,875.00
4. Books and Supplies	4000-4999	27,757,203.00	-28.56%	19,829,514.00	0.85%	19,997,588.00
5. Services and Other Operating Expenditures	5000-5999	28,499,731.00	-7.18%	26,452,579.00	0.99%	26,714,277.00
6. Capital Outlay	6000-6999	1,237,858.00	-85.19%	183,364.00	0.00%	183,364.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,791,526.00	-2.79%	1,741,526.00	0.00%	1,741,526.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,625,963.00	19.86%	6,743,406.00	2.77%	6,930,153.00
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)						
11. Total (Sum lines B1 thru B10)		180,163,123.00	-5.02%	171,116,373.00	2.69%	175,726,804.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(3,661,804.00)		(3,544,312.00)		(4,070,270.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		22,782,792.50		19,120,988.50		15,576,676.50
2. Ending Fund Balance (Sum lines C and D1)		19,120,988.50		15,576,676.50		11,506,406.50
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	385,651.00		385,651.00		385,651.00
b. Restricted	9740	18,735,337.50		15,191,025.50		11,120,755.50
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,120,988.50		15,576,676.50		11,506,406.50

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.						
Decreases amounts for lines B1.d. represents one-time expenditures related to Common Core State Standards staff development and technology -\$1,758,342 and increase in staff costs related to growth in preschool special education children +\$507,164. Increase amounts for lines B2.d. represent projection of staff costs related to projected increase in preschool special education children.						

Description	Object Codes	Projected Year Totals (Fonn 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	343,242,849.00	4.80%	359,702,734.00	3.20%	371,216,771.00
2. Federal Revenues	8100-8299	41,133,133.00	0.00%	41,133,133.00	0.00%	41,133,133.00
3. Other State Revenues	8300-8599	112,003,589.00	-11.54%	99,080,353.00	0.58%	99,657,742.00
4. Other Local Revenues	8600-8799	12,984,031.00	0.00%	12,984,031.00	0.00%	12,984,031.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		509,363,602.00	0.69%	512,900,251.00	2.36%	524,991,677.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				261,869,307.00		262,183,068.00
b. Step & Column Adjustment				3,928,040.00		3,212,683.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(3,614,279.00)		577,066.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	261,869,307.00	0.12%	262,183,068.00	1.45%	265,972,817.00
2. Classified Salaries						
a. Base Salaries				66,013,824.00		66,366,989.00
b. Step & Column Adjustment				132,027.00		121,820.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				221,138.00		297,304.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	66,013,824.00	0.53%	66,366,989.00	0.63%	66,786,113.00
3. Employee Benefits	3000-3999	117,404,241.00	4.31%	122,464,953.00	6.00%	129,813,125.00
4. Books and Supplies	4000-4999	36,901,270.00	-24.27%	27,944,087.00	0.60%	28,112,161.00
5. Services and Other Operating Expenditures	5000-5999	47,387,638.00	-4.17%	45,409,983.00	1.13%	45,922,387.00
6. Capital Outlay	6000-6999	1,287,117.00	-83.84%	207,999.00	0.00%	207,999.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,023,634.00	-3.91%	1,944,434.00	0.00%	1,944,434.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,552,687.00)	0.00%	(1,552,687.00)	0.00%	(1,552,687.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,518,610.00	0.00%	1,518,610.00	0.00%	1,518,610.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		532,852,954.00	-1.19%	526,487,436.00	2.32%	538,724,959.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(23,489,352.00)		(13,587,185.00)		(13,733,282.00)
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		74,534,034.62		51,044,682.62		37,457,497.62
2. Ending Fund Balance (Sum lines C and D1)		51,044,682.62		37,457,497.62		23,724,215.62
3. Components of Ending Fund Balance (Fonn 011)						
a. Nonspendable	9710-9719	687,168.42		687,168.42		687,168.42
b. Restricted	9740	18,735,337.50		15,191,025.50		11,120,755.50
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	20,922,176.70		10,779,303.70		866,291.70
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	10,700,000.00		10,800,000.00		11,050,000.00
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		51,044,682.62		37,457,497.62		23,724,215.62

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	10,700,000.00		10,800,000.00		11,050,000.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		10,700,000.00		10,800,000.00		11,050,000.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		2.01%		2.05%		2.05%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		59,255.73		59,334.62		59,334.62
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		532,852,954.00		526,487,436.00		538,724,959.00
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		532,852,954.00		526,487,436.00		538,724,959.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		10,657,059.08		10,529,748.72		10,774,499.18
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)		10,657,059.08		10,529,748.72		10,774,499.18
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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)	59,027.41	59,334.62	0.5%	Met
1st Subsequent Year (2014-15)	59,027.41	59,334.62	0.5%	Met
2nd Subsequent Year (2015-16)	59,027.41	59,334.62	0.5%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

District's Enrollment Standard Percentage Range: **-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)	61,342	61,685	0.6%	Met
1st Subsequent Year (2014-15)	61,342	61,685	0.6%	Met
2nd Subsequent Year (2015-16)	61,342	61,685	0.6%	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)	58,927	62,416	94.4%
Second Prior Year (2011-12)	58,794	62,123	94.6%
First Prior Year (2012-13)	58,848	61,342	95.9%
Historical Average Ratio:			95.0%

District's ADA to Enrollment Standard (historical average ratio plus 0.5%): 95.5%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	59,256	61,685	96.1%	Not Met
1st Subsequent Year (2014-15)	59,335	61,685	96.2%	Not Met
2nd Subsequent Year (2015-16)	59,335	61,685	96.2%	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)

Our attendance percentage has been flat or increasing over the last three years due to our ongoing attendance incentive programs.

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.

LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	Budget Adoption	First Interim	Percent Change	Status
	(Form 01CS, Item 4B)	Projected Year Totals		
Current Year (2013-14)	338,847,667.00	343,819,328.00	1.5%	Met
1st Subsequent Year (2014-15)	346,077,074.00	360,289,590.00	4.1%	Not Met
2nd Subsequent Year (2015-16)	353,678,448.00	371,816,538.00	5.1%	Not Met

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

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

- 1a. STANDARD NOT MET - Projected LCFF/revenue limit has changed since 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)

2014-15 projected revenue is based on the mid-range of expected new revenue. 2015-16 is based on School Services of California, Inc. minimum Cost Price Index (CPI) revenue increase.

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)	288,434,168.37	301,098,323.72	95.8%
Second Prior Year (2011-12)	288,662,473.08	301,234,231.83	95.8%
First Prior Year (2012-13)	315,655,875.92	331,965,292.46	95.1%
Historical Average Ratio:			95.6%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	92.6% to 98.6%	92.6% to 98.6%	92.6% to 98.6%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	330,036,530.00	351,171,221.00	94.0%	Met
1st Subsequent Year (2014-15)	334,849,026.00	353,852,453.00	94.6%	Met
2nd Subsequent Year (2015-16)	342,412,159.00	361,479,545.00	94.7%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	29,181,402.00	41,133,133.00	41.0%	Yes
1st Subsequent Year (2014-15)	29,181,402.00	41,133,133.00	41.0%	Yes
2nd Subsequent Year (2015-16)	29,181,402.00	41,133,133.00	41.0%	Yes

Explanation:
(required if Yes)

The current year includes deferred revenue not included in the Adopted Budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	98,886,608.00	112,003,589.00	13.3%	Yes
1st Subsequent Year (2014-15)	98,886,608.00	99,080,353.00	0.2%	No
2nd Subsequent Year (2015-16)	99,479,005.00	99,657,742.00	0.2%	No

Explanation:
(required if Yes)

The current year includes deferred revenue not included in the Adopted Budget and one-time Common Core State Standards funds.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	6,369,898.00	12,984,031.00	103.8%	Yes
1st Subsequent Year (2014-15)	6,369,898.00	12,984,031.00	103.8%	Yes
2nd Subsequent Year (2015-16)	6,369,898.00	12,984,031.00	103.8%	Yes

Explanation:
(required if Yes)

The current year includes deferred revenue not included in the Adopted Budget.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	21,996,737.00	36,901,270.00	67.8%	Yes
1st Subsequent Year (2014-15)	23,178,361.00	27,944,087.00	20.6%	Yes
2nd Subsequent Year (2015-16)	22,978,543.00	28,112,161.00	22.3%	Yes

Explanation:
(required if Yes)

The books and supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	41,236,246.00	47,387,638.00	14.9%	Yes
1st Subsequent Year (2014-15)	41,558,529.00	45,409,983.00	9.3%	Yes
2nd Subsequent Year (2015-16)	42,070,856.00	45,922,387.00	9.2%	Yes

Explanation:
(required if Yes)

The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.

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)	134,437,908.00	166,120,753.00	23.6%	Not Met
1st Subsequent Year (2014-15)	134,437,908.00	153,197,517.00	14.0%	Not Met
2nd Subsequent Year (2015-16)	135,030,305.00	153,774,906.00	13.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	63,232,983.00	84,288,908.00	33.3%	Not Met
1st Subsequent Year (2014-15)	64,736,890.00	73,354,070.00	13.3%	Not Met
2nd Subsequent Year (2015-16)	65,049,399.00	74,034,548.00	13.8%	Not Met

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

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

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

Explanation:

Federal Revenue
(linked from 6A
if NOT met)

The current year includes deferred revenue not included in the Adopted Budget.

Explanation:

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

The current year includes deferred revenue not included in the Adopted Budget and one-time Common Core State Standards funds.

Explanation:

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

The current year includes deferred revenue not included in the Adopted 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)

The books and supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.

Explanation:

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

The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	4,856,225.32	10,342,848.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		10,342,848.00	

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 type="checkbox"/>	Other (explanation must be provided)

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	2.0%	2.1%	2.1%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	0.7%	0.7%	0.7%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(19,827,548.00)	352,689,831.00	5.6%	Not Met
1st Subsequent Year (2014-15)	(10,042,873.00)	355,371,063.00	2.8%	Not Met
2nd Subsequent Year (2015-16)	(9,663,012.00)	362,998,155.00	2.7%	Not 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)

We will be spending down our reserves and will continue to negotiate agreements with our bargaining units to resolve future deficits.

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)	51,044,682.62		Met
1st Subsequent Year (2014-15)	37,457,497.62		Met
2nd Subsequent Year (2015-16)	23,724,215.62		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)	15,313,307.00		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)	59,256	59,335	59,335
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

No

- 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 01I, objects 1000-7999) (Form MYPI, Line B11)	532,852,954.00	526,487,436.00	538,724,959.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	532,852,954.00	526,487,436.00	538,724,959.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	10,657,059.08	10,529,748.72	10,774,499.18
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)	10,657,059.08	10,529,748.72	10,774,499.18

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)	10,700,000.00	10,800,000.00	11,050,000.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00	0.00	0.00
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	10,700,000.00	10,800,000.00	11,050,000.00
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	2.01%	2.05%	2.05%
District's Reserve Standard (Section 10B, Line 7):	10,657,059.08	10,529,748.72	10,774,499.18
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)

Yes

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

The district will use temporary borrowing from Funds 25, 35, 49, and 67 as needed to support Funds 01, 11, and 12.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(48,938,628.00)	(52,908,299.00)	8.1%	3,969,671.00	Not Met
1st Subsequent Year (2014-15)	(52,966,106.00)	(56,413,132.00)	6.5%	3,447,026.00	Not Met
2nd Subsequent Year (2015-16)	(56,220,583.00)	(59,806,997.00)	6.4%	3,586,414.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	1,705,797.00	1,518,610.00	-11.0%	(187,187.00)	Not Met
1st Subsequent Year (2014-15)	1,705,797.00	1,518,610.00	-11.0%	(187,187.00)	Not Met
2nd Subsequent Year (2015-16)	1,705,797.00	1,518,610.00	-11.0%	(187,187.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

We have experienced significant growth in the area of special education. We have adjusted our projections accordingly.

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

Explanation:
(required if NOT met)

- 1c. 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)

We have reduced the amount of unrestricted general fund support to the Food and Nutrition Services Fund 13.

- 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 01CSI, Item S6A), long-term commitment data will be extracted and it will only be necessary to click the appropriate button for Item 1b. Extracted data may be overwritten to update long-term commitment data in Item 2, as applicable. If no 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				
Supp Early Retirement Program	2	Fund 01, unrestricted resource 0000	Fund 01, object 3900	3,155,642
State School Building Loans				
Compensated Absences				9,652,237

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

1995 Mello Roos Bonds	15	52/8611	52/743x	17,663,748
1998 & 2001 Mello Roos Bonds	19 & 22	52/8611	52/743x	0
2003 Mello Roos Bonds	24	52/8611	52/743x	12,015,001
2005 Mello Roos Bonds	26	52/8611	52/743x	40,220,000
2008 Mello Roos Bonds	29	52/8611	52/743x	31,226,113
2012 Refunding Series	27	52/8611	52/743x	84,065,000

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				
Supp Early Retirement Program	1,577,821	1,577,821	1,577,821	
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

1995 Mello Roos Bonds	3,528,575	3,528,575	3,538,575	3,548,576
1998 & 2001 Mello Roos Bonds	3,955,000	0	0	0
2003 Mello Roos Bonds	1,623,763	1,624,463	1,623,363	1,620,462
2005 Mello Roos Bonds	2,469,394	2,467,194	2,469,094	2,469,994
2008 Mello Roos Bonds	2,063,813	2,063,813	2,063,813	2,063,812
2012 Refunding Series	1,452,416	3,291,938	3,364,888	3,351,988
Total Annual Payments:	16,670,782	14,553,804	14,637,554	13,054,832
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

- 1a. No - Annual payments for long-term commitments have not increased in one or more of the current and two subsequent fiscal years.

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

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
316,262,726.00	316,262,726.00
253,505,097.00	253,505,097.00
Actuarial	Actuarial
Jan 25, 2011	Jan 25, 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
28,250,297.00	28,250,297.00
28,250,297.00	28,250,297.00
28,250,297.00	28,250,297.00

- 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)

15,399,466.00	16,126,767.00
15,399,466.00	16,126,767.00
15,399,466.00	16,126,737.00

- 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)

10,018,094.00	10,018,094.00
10,018,094.00	10,018,194.00
10,018,094.00	10,018,194.00

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

1,169	1,169
1,269	1,269
1,369	1,369

4. Comments:

The benefit consists of life-time medical, dental and vision coverage for the retiree and one dependent. Each year an employee works in a benefit eligible position (i.e.; 50% but varies by bargaining unit) counts toward eligibility. For employees hired/rehired prior to 7/1/2006 the employee must earn 10 benefit eligible years, for employees hired/rehired on or after 7/1/2006 the employee must earn 15 benefit eligible years.

The district retiree health benefits program consists of 2 groups; one group for employees who retired prior to 7/1/2000 (EGUSD) and another for retirees on or after 7/1/2000 (EGBERT). For the EGUSD retirees the district funds pay-as-you-go, the funding for EGBERT retirees is in a trust and the annual district contribution is \$480. Eligible employees will be contributing \$880 annually. Additionally the district makes a contribution of 2.00% to 2% which varies by bargaining unit based on annual district salaries.

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
15,263,000.00	15,263,000.00
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)

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

Budget Adoption (Form 01CS, Item S7B)	First Interim
3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00
3,250,000.00	3,250,000.00

4. Comments:

The district is self-insured for workers' compensation, dental, vision and prescription drug coverage. All employees are covered by workers' compensation and benefit eligible employees (i.e.; 50% but varies by bargaining unit) and some retirees receive dental, vision and prescription drug coverage.

~~The dental, vision and prescription drug coverage's are funded on a pay-as-you-go basis. The workers' compensation coverage is funded on an~~

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	3,096.1	3,097.4	3,097.4	3,097.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since Budget Adoption

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

Nov 05, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Oct 21, 2013

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

Yes

If Yes, date of budget revision board adoption:

Oct 31, 2013

4. Period covered by the agreement:

Begin Date:

Jul 01, 2013

End Date:

Jun 30, 2015

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

6,772,264

6,772,264

6,772,264

% change in salary schedule from prior year
or

2.7%

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
34,460,627	37,217,477	40,194,875
80.0%	80.0%	80.0%
3.4%	10.0%	10.0%

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?

No

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

--

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
4,212,058	4,212,058	4,212,058
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)
Yes	Yes	Yes
Yes	Yes	Yes

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

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	1,681.1	1,726.6	1,726.6	1,726.6

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

Yes

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

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

If No, complete questions 6 and 7.

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

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:

Nov 19, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 01, 2013

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

Yes

If Yes, date of budget revision board adoption:

Oct 31, 2013

4. Period covered by the agreement:

Begin Date:

Jul 01, 2013

End Date:

Jun 30, 2015

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

174,758

174,758

174,758

% change in salary schedule from prior year
or

2.7%

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

661,418

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

1,738,724

1,738,724

1,738,724

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
18,474,153	19,952,085	21,548,252
80.0%	80.0%	80.0%
3.4%	10.0%	10.0%

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

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

No		
----	--	--

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

--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
132,020	132,020	132,020
0.2%	0.2%	0.2%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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	421.8	441.7	441.7	441.7

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Total cost of salary settlement

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
1,156,046	1,156,046	1,156,046
2.7%	2.7%	2.7%

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

- 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
5,058,916	5,463,629	5,900,719
80.0%	80.0%	80.0%
3.4%	10.0%	10.0%

**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
72,477	72,477	72,477
0.2%	0.2%	0.2%

**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.

1.

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

No

If Yes, prepare and submit to the reviewing agency a report of revenues, expenditures, and changes in fund balance (e.g., an interim fund report) and a multiyear projection report for each fund.
2.

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

ADDITIONAL FISCAL INDICATORS

The following fiscal indicators are designed to provide additional data for reviewing agencies. A "Yes" answer to any single indicator does not necessarily suggest a cause for concern, but may alert the reviewing agency to the need for additional review.

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

- A1. Do cash flow projections show that the district will end the current fiscal year with a negative cash balance in the general fund? (Data from Criterion 9B-1, Cash Balance, are used to determine Yes or No)

Yes

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

GENERAL FUND - 01

I. REVENUES

A. Local Control Funding Formula (LCFF)

1. The Facilities Department generates enrollment projections based on the classroom space available in the attendance areas surrounding each school. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollments. For the 2013-14 we have recognized growth of 343 students above 2012-13 CBEDS. For the 2014-15 and 2015-16 school years we are projecting flat enrollment.
2. The LCFF calculations are based upon the State's final approved budget. We are currently budgeting an increase of \$306 per ADA as proposed in the Governor's Local Control Funding Formula.

In 2014-15 and 2015-16 we have budgeted a revenue increase of 4% and 2.8% respectively.

B. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on award notifications projected for 2013-14 and include deferred revenue from prior year. Sequestration of 5.8% has been included.

C. Other State (Categorical) Revenues

1. The changes in budgeted amounts the remaining restricted State programs are based on award notifications projected for 2013-14 and not include deferred revenue from prior year.

GENERAL FUND - 01 (Cont.)

II. EXPENDITURES

A. Growth

1. The District will need to reserve funds over the next three years to accommodate the additional costs (both one-time and ongoing) of opening one new elementary school in 2015-16.

B. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

C. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.
2. This budget continues to have limited staffing growth. This policy began in 2002-03. Only staff necessary to open new schools, growth for custodians, grounds workers, maintenance workers, special education staff, and bus drivers has been budgeted on a case by case basis.

D. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2014-15 and 2015-16 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

III. DISTRICT RESERVES

A. Unrestricted

1. We have reserved \$20,922,177 of one-time funds in the district's unrestricted General Fund which will be used for future year operations.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CHARTER FUND - 09

I. REVENUES

A. Local Control Funding Formula (LCFF)

1. The Facilities Department generates enrollment projections based on the classroom space available for the Charter School. They also track new housing developments and building permits within our school district boundaries and utilize this information to project enrollment growth. For the 2013-14 budgets we have assumed zero growth for the Charter School.
2. Average Daily Attendance projections are based upon the prior year's P2 average percentage of ADA to CBEDS enrollment. Elk Grove Charter is projected to have 271 ADA for 2013-14.
3. The revenue calculations are based upon the Charter School rates per ADA included in the State's Adopted budget.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2013-14 and include carryover.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

CHARTER FUND - 09 (Cont)

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

ADULT EDUCATION FUND - 11

I. REVENUES

A. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on award notifications projected for 2013-14 and include deferred revenue.

B. Other State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2013-14 and include deferred revenue.
2. The budget includes an ongoing revenue transfer from the General Fund (01) of \$800,000.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CHILD DEVELOPMENT FUND - 12

I. REVENUES

A. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on award notifications projected for 2013-14 and include deferred revenue.

B. State (Categorical) Revenues

1. The changes in budgeted amounts for State revenues are based on award notifications projected for 2013-14 and include deferred revenue.

C. Other Local (Categorical) Revenues

1. The changes in budgeted amounts for Local revenues are based on award notifications projected for 2013-14 and include deferred revenue.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Certificated and Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CAFETERIA FUND - 13

I. REVENUES

A. Federal Revenues

1. The changes in budgeted amounts for Federal revenues are based on projected meals for 2013-14.

B. State Revenues

1. The changes in budgeted amounts for State revenues are based on projected meals for 2013-14.

C. Local Revenues

1. The changes in budgeted amounts for Local revenues are based on projected paid meals for 2013-14.

II. EXPENDITURES

A. Categorical Programs

1. The budgeted expenditure amounts for Federal, State and Local programs are adjusted to match available funding.

B. Classified Salaries

1. Salaries for both Certificated and Classified include Board approved agreements.

C. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

DEFERRED MAINTENANCE FUND - 14

I. REVENUES

A. Revenue

1. Revenue is not budgeted for Deferred Maintenance. Deferred Maintenance is now included in the Local Control Funding Formula (LCFF) as part of the General Fund (01).

II. EXPENDITURES

A. Payroll

1. No contracted positions are assigned to Fund 14.

B. Outlay and Transfers

1. Expenditures in the Deferred Maintenance Fund vary significantly from year to year, and are based on the five-year plan submitted annually to OPSC.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CAPITAL FACILITIES FUND - 25

I. REVENUES

A. Revenue

1. The budget for the Capital Facilities Fund is based on developer fee revenue from new housing.
2. Developer fee revenue varies from year to year, as does the associated interest.
3. The revenue items in the projected budget are conservative estimates based on the most current information available.

II. EXPENDITURES

A. Payroll

1. Salaries for Classified staff include Board approved agreements.

B. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

C. Outlay and transfers

1. Expenditures and transfers out of the Capital Facilities Fund vary significantly from year to year, based on the District's need for new schools.
2. Transfers between Fund 25 and Fund 35 may change as the new school construction plan shifts priorities.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

COUNTY SCHOOL FACILITIES FUND - 35

I. REVENUES

A. Revenue

1. The budget for the County School Facilities Fund is based on the District's need for new schools due to new housing starts and modernization projects for existing schools.
2. County School Facilities revenue varies from year to year, as the school construction and modernization plans change.

II. EXPENDITURES

A. Payroll

1. No contracted positions or time sheet expenses are assigned to Fund 35.

B. Outlay and transfers

1. Expenditures and transfers both into and out of the County School Facilities Fund vary significantly from year to year, based on the District's need for site acquisition, planning and construction of new schools and eligibility for modernization projects. As the construction plan changes, transfers to shift funding among projects are updated accordingly.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

<p>2013-14 BUDGET ASSUMPTIONS</p>

SPECIAL RESERVE FUND-CAPITAL - 40

I. REVENUES

A. Revenue

1. Redevelopment revenue is recognized as it is received from the Sacramento Housing and Redevelopment Agency (SHRA) in accordance with.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

- a. No payroll expenditures are charged to Fund 40.

B. Outlay and transfers

1. Expenditures vary from year to year, depending on the status of District projects in the various redevelopment areas.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

CAPITAL PROJECT FUND - 49

I. REVENUES

A. Revenue

1. The budget for the Capital Project Fund is based on proceeds from bond sales and excess Mello-Roos tax collections from housing growth.
2. Excess tax revenue varies from year to year, and the adopted budget is a conservative estimate which is reviewed and adjusted in light of actual receipts.

II. EXPENDITURES

A. Payroll

1. Salaries for Classified staff include Board approved agreements.

B. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

C. Outlay

1. Expenditures and transfers both into and out of, the Capital Project Fund vary significantly from year to year based on the District's need for new schools and modernization projects.
2. The "transfers in" budget also is used to transfer excess Mello-Roos funds to Fund 49 from Fund 52 based on the Sacramento County Assessor's Office calculation and is adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2010-2011
BUDGET ASSUMPTIONS**

DEBT SERVICE FUND - 52

I. REVENUES

A. Revenue

1. The Secured Roll amount is based on information provided by the Sacramento County Assessor's Office.
2. Interest is estimated conservatively and adjusted as actual amounts become known.

II. EXPENDITURES

A. Payroll

1. No payroll expenditures are charged to Fund 52.

B. Outlay and transfers

1. Expenditures in the Debt Service Fund vary from year to year, and are controlled by the District's Fiscal Agent, the Sacramento County Treasurer's Office.
2. The budget is based on the principal and interest payments due on the various active District bond issues.
3. Mello-Roos tax collections in excess of debt service requirements will be transferred out to Fund 49 based on the Sacramento County Assessors Office calculation. The "transfers out" budget will be adjusted when the actual amount becomes known in December of each fiscal year.

ELK GROVE UNIFIED SCHOOL DISTRICT
Budget Department

**2013-14
BUDGET ASSUMPTIONS**

SELF INSURANCE FUND - 67

I. REVENUES

A. Revenue

1. The district contribution was increased from 1.75% to 2% beginning in 2013-14.

II. EXPENDITURES

A. Classified Salaries

1. Salaries for Classified Staff include Board approved agreements.

B. Health Benefits

1. The district continues to experience dramatic increases in the cost of health benefits. Effective July 1, 2012 employees will now share the cost of the health care premiums. The 2013-14 and 2014-15 projected budgets include a 10% increase to health care premiums.
2. The unemployment insurance rate for the district is .05%.
3. The self insurance reserve for Workers' Compensation will be fully funded at the end of 2013-14. The worker's compensation rate is 2%.
4. The PERS employer rate for classified employees is at budgeted at 11.417%.

C. Expenditures

1. The professional services budget is based on the actuarial report for the liability from the workers compensation claims.

III. DISTRICT RESERVES

A. Unrestricted

1. The unappropriated balance at the end of 2012-13 is projected to be less than \$4,500,000. We have increased the contribution rate for 2013-14 to 2%.

**ELK GROVE UNIFIED SCHOOL DISTRICT
DISTRICT CERTIFICATION OF THE FIRST INTERIM STATE REPORT**

**Criteria and Standards Review – Expanded Explanations
For the Fiscal Year 2013/14**

- ❖ **2013/14 1st Interim Budget - Section 3C, Item 1a**
 - Our attendance percentage has been flat or increasing over the last three years due to our ongoing attendance incentive programs.
- ❖ **2013/14 1st Interim Budget – Section 4B, item 1a**
 - 2014-15 projected revenue is based on the mid-range of expected new revenue. 2015-16 is based on School Services of California, Inc. minimum Cost Price Index (CPI) revenue increase.
- ❖ **2013/14 1st Interim Budget – Section 6A, Federal Revenue**
 - The current year includes deferred revenue not included in the Adopted Budget.
- ❖ **2013/14 1st Interim Budget – Section 6A, Other State Revenues**
 - The current year includes deferred revenue not included in the Adopted Budget and one-time Common Core State Standards funds.
- ❖ **2013/14 1st Interim Budget – Section 6A, Other Local Revenues**
 - The current year includes deferred revenue not included in the Adopted Budget.
- ❖ **2013/14 1st Interim Budget – Section 6A, Books and Supplies**
 - The books and supplies for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.
- ❖ **2013/14 1st Interim Budget – Section 6A, Services and Other Operating**
 - The projected services and other operating for all restricted programs in the current year budget are based on anticipated annual grant award amounts and include carryover expenditures.
- ❖ **2013/14 1st Interim Budget – Section 8C, Item 1a**
 - We will be spending down our reserves and will continue to negotiate agreements with our bargaining units to resolve future deficits.
- ❖ **2013/14 1st Interim – Section S3, Item 1b**
 - The district will use temporary borrowing from Funds 25, 35, 49, and 67 as needed to support Funds 01, 11, and 12.
- ❖ **2013/14 1st Interim – Section S5B, Item 1a**
 - We have experience significant growth in the area of special education. We have adjusted our projections accordingly.
- ❖ **2013/14 1st Interim – Section S5B, Item 1c**
 - We have reduced the amount of unrestricted general fund support to the Food and Nutrition Services Fund 13.

Criteria and Standards Review – Expanded Explanations (Continued)

❖ 2013/14 1st Interim Budget – Section S7A, Item 4

- The benefit consists of life-time medical, dental and vision coverage for the retiree and one dependent. Each year an employee works in a benefit eligible position (i.e.; 50% but varies by bargaining unit) counts toward eligibility. For employees hired/rehired prior to 7/1/2006 the employee must earn 10 benefit eligible years, for employees hired/rehired on or after 7/1/2006 the employee must earn 15 benefit eligible years.
- The district retiree health benefits program consists of 2 groups; one group for employees who retired prior to 7/1/2000 (EGUSD) and another for retirees on or after 7/1/2000 (EGBERT). For the EGUSD retirees the district funds pay-as-you-go, the funding for EGBERT retirees is in a trust and the annual district contribution is \$480. Eligible employees will be contributing \$960 annually. Additionally the district makes a contribution of 2% which varies by bargaining unit based on annual district salaries.

❖ 2013/14 1st Interim Budget – Section S7B, Item 4

- The district is self-insured for workers' compensation, dental, vision and prescription drug coverage. All employees are covered by workers' compensation and benefit eligible employees (i.e.; 50% but varies by bargaining unit) and some retirees receive dental, vision and prescription drug coverage.
- The dental, vision and prescription drug coverage's are funded on a pay-as-you-go basis. The workers' compensation coverage is funded on an actuarial basis and is fully funded.