



WASHINGTON UNIFIED SCHOOL DISTRICT

SECOND INTERIM REPORT

FISCAL YEAR
2013-2014

WASHINGTON UNIFIED SCHOOL DISTRICT

SECOND INTERIM REPORT 2013-2014

NARRATIVE SUMMARY

REPORTING FORMAT

The California Education Code (Ed Code) requires school district governing boards to approve and certify four financial reports each year. Three of these reports: First Interim (covering July 1 through October 31) Second Interim (covering July 1 through January 31) and Unaudited Actuals (covering July 1 through June 30) must be prepared using the Standardized Account Code Structure (SACS) software developed by the California Department of Education. The fourth report is the audited financial statements prepared by an independent audit firm in accordance with Generally Accepted Accounting Principles (GAAP). Based on the information presented, the Board must make one of three certifications:

- Positive Certification: This means the District can reasonably expect to meet its obligations for the current year and subsequent two years.
- Qualified Certification: This means the District may not be able to meet its obligations for the current year and subsequent two years.
- Negative Certification: This means the District is in danger of not meeting its obligations for the current year and subsequent two years.

The format for the First Interim Financial Report meets the Ed Code requirements. The report includes documents for each “fund” of the district showing revenues and expenditures. The first pages of the fund documents identify revenues and expenditures at a summary level of information followed by additional documents that disclose the details behind the revenues and expenditures. The First Interim Financial Report also meets the criteria for a Positive Certification.

RESTORATION / EXPANSION DOLLARS

The First Interim Report includes expenditure restoration or expansion that was approved by the Board of Education at several meetings in late spring and early summer. The cumulative list represented \$725,000 of spending. Thru the reporting period, the spent / encumbered amount is \$403,263 as follows: Child Care for Independent Study Teen Parents (\$4,600.00); Conferences / Trainings / CSBA Conference (\$18,644.00); School Site Discretionary Funds – 10% increase (\$63,080.00); Transportation: River City High School Activity Bus (\$28,500.00); Campus Supervision (\$12,893.00); Maintenance and Operations Reorganization (\$70,418.00); Mental Health Counselors (\$0.00); Bullying (\$22,133.00); Technology Position(s) IT Tech (\$39,563.00); Technology Position(s) IT Coordinator (\$62,077.00); Library / Computer Lab Access (\$40,406.00); Music and Arts Program (\$40,948.00).

FEDERAL SEQUESTRATION

On January 18, 2014, the President signed the Consolidated Appropriations Act, which finalized Fiscal Year (FY) 2014 funding for all government agencies including Education and ends the possibility of further sequestration cuts in FY 2014. However, the Budget Control Act is still in effect until 2023, and its sequestration elements still could come into play in future years. The Labor, Health and Human Services and Education section of the Consolidated Appropriations Act funds Title I at \$14.38 billion with a \$624.5 million increase above the FY 2013 sequestration level. IDEA funding for FY 2014 is \$11.4 billion with a \$497.9 million increase above the FY 2013 sequestration level. This represents a 4.5% funding increase for Title I and IDEA above the FY 2013 sequestration level. These increases partially restore the 5.23% sequestration cuts these programs experienced in FY 2013. Districts receiving Impact Aid funding will see the FY 2013 5.23% sequestration cuts restored in FY 2014 because Impact Aid is now funded at \$100 million above its pre-sequestration FY 2013 level.

For the Second Interim Budget and multiyear planning, we continue to assume the 5.2% reduction in all federal education programs (child nutrition is exempt) for the 2013-14 school year. Federal funds received during school year 2013-14 were funded in FY 2013 and were subjected to the Budget Control Act sequestration cuts.

LOCAL CONTROL FUNDING FORMULA (LCFF)

The Local Control Funding Formula (LCFF) is intended to provide a funding mechanism that is simple and transparent while allowing local educational agencies (LEAs) maximum flexibility in allocating resources to meet local needs. While the formula itself is relatively straightforward, the transition from revenue limit funding to the LCFF is very complex. The primary cause for this complexity is the state's commitment to ensuring all LEAs are funded at no less than they received in 2012-13. This is simple in concept and extremely complex in application.

For the Washington Unified School District, several of the new variables in the formula, although calculated, do not apply. For example, the LCFF has an Economic Recovery Target, a Hold Harmless calculation, and a Necessary Small School calculation that do not apply. However, several aspects of the formula have a significant impact on determining the District's funding level. As with the First Interim Report, a highlight of the most significant is noted in the following paragraphs.

Grade Span Adjustment (GSA): The base grant has a Grade Span Adjustment (GSA) for grades K-3 (class size reduction) and grades 9-12 (CTE). All LEAs receive the GSA regardless of prior year participation. The GSA increases the base grant by an add-on of 10.4% (K-3) and 2.6% (9-12).

The intent of the K-3 GSA is to cover the costs associated with smaller class sizes in grades K-3, including transitional kindergarten, to an average by school site of no more than 24:1 (or a

locally bargained alternative ratio) at full implementation of the LCFF. During implementation of the LCFF, and as a condition of receipt of this adjustment, districts will be required to either: 1. Have a class size ratio of 24:1 or less at each school site in 2013-14 and maintain that ratio in the future, 2. Collectively bargain an alternative class size ratio for this grade span, or, 3. Show adequate progress toward meeting the goal of 24:1 each year until full implementation of the LCFF. For the Washington Unified School District, which maintains a K-3 class size average that is close to 20:1, option #1 is already in play and no changes to the current program is required. However, if the District were to fail to meet the above requirement, it will lose 100% of the additional funding. For the 2013-14 fiscal year, the additional funding target amount is \$1,688,205.

Cost of Living Adjustment (COLA): During the transition to full LCFF implementation, the cost of living adjustment known as COLA is not the key determinant of increases in funding. The difference between a district's starting point, its LCFF target (gap) and the state's LCFF gap percentage funding will be the drivers of funding for all districts until full implementation.

Under the LCFF, the 2013-14 COLA of 1.57% is applied to the entitlement targets. Districts are funded at 11.78% of the difference between 2012-13 revenues and the target amounts. The LCFF Calculator will yield specific projected dollars and percentage funding increases for individual districts and charter schools. Districts whose current funding exceeds their LCFF target amount (hold harmless/minimum state aid) will not receive a COLA. Annual COLAs are applied to future LCFF target amounts. Once the LCFF is fully funded, the base LCFF amounts will receive annual COLA increases when funded.

Supplemental and Concentration Grants: Education Code Section 42238.02 increases the LCFF base grant by a supplemental grant and a concentration grant. These are determined by the District's unduplicated count of pupils who are eligible for free and reduced price meals, or who are classified as English Learners, or as Foster Youth. The use of these funds will be subject to regulations adopted by the State Board of Education in January 2014.

The supplemental grant is equal to 20% of the grade span base grant as increased by the grade-span adjustments of 10.4% in K-3 and 2.6% in 9-12, multiplied by the unduplicated pupil count percentage calculated above.

If the District's unduplicated pupil count percentage exceeds 55% then the District will receive a concentration grant. The concentration grant is equal to 50% of the grade span base grant for each applicable grade level, after being increased by the additional adjustments for the K-3 and 9-12 grade span adjustments. For the Washington Unified School District, its 69.53% unduplicated percentage would generate a concentration grant for 14.53% of its ADA.

The application of the variables that impact the District LCFF target are shown below in Chart #1 – 2013-2014 Second Interim LCFF Target Calculation. The LCFF Target for fiscal 2013-2014 is \$67,164,783.

Chart #1 – 2013-2014 Second Interim LCFF Target Calculation

LOCAL CONTROL FUNDING FORMULA						
CALCULATE LCFF TARGET						
					COLA	1.570%
Unduplicated as % of Enrollment				69.53%	69.53%	2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,335.39	6,952	723	1,067	558	21,719,127
Grades 4-6	1,628.64	7,056		981	513	13,924,872
Grades 7-8	1,062.80	7,266		1,010	528	9,356,891
Grades 9-12	2,078.22	8,419	219	1,201	628	21,752,729
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,105.05	52,946,154	2,143,617	7,658,927	4,004,920	66,753,619
Targeted Instructional Improvement						-
Transportation						411,164
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						67,164,783

For the 2013-2014 Second Interim Report, the LCFF Entitlement is estimated to be \$47,493,985 as shown below in Chart #2 – LCFF Entitlement Calculation. This is an estimated increase of \$3,205,310 (7.24%) over the fiscal 2012-2013 funding level.

Chart #2 – 2013-2014 Second Interim LCFF Entitlement Calculation

CALCULATE LCFF PHASE-IN ENTITLEMENT						
						2013/14
LOCAL CONTROL FUNDING FORMULA TARGET						67,164,783
LOCAL CONTROL FUNDING FORMULA FLOOR						44,867,347
Difference or GAP (LCFF Target less LCFF Floor, if positive)						22,297,436
Multiply difference by funding rate					11.78%	2,626,638
ECONOMIC RECOVERY PAYMENT						-
LCFF Entitlement before Minimum State Aid provision						47,493,985
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						47,493,985
CHANGE OVER PRIOR YEAR			7.24%	3,205,310		
LCFF Entitlement PER ADA				6,331		6,685
PER ADA CHANGE OVER PRIOR YEAR			5.60%	354		
LCFF SOURCES INCLUDING EXCESS TAXES						
		2012-13		Increase		2013-14
State Aid		36,947,439	6.29%	2,323,326		39,270,765
Property Taxes net of in-lieu		7,341,236	6.46%	473,924		7,815,160
Charter in-Lieu Taxes		-	0.00%	408,060		-
LCFF pre COE, Choice, Supp		44,288,675	7.24%	3,205,310		47,085,925

CALPADS

As noted above, the LCFF provides supplemental funding for students that are eligible for free and reduced price meals (FRPM), or are English Learners (EL), or are foster youth. Because of this, the FRPM, EL and foster youth counts will be all the more important. It is imperative for districts to develop or refine their system for accurately gathering, reporting, and certifying data in CALPADS.

The District's Administration is looking into processes that can be instituted to validate the CALPADS report to ensure the accuracy of the FRPM and EL counts as reported in the student information system. Additionally, the EL coordinator and food services director will be responsible for the review and certification of the CALPADS report.

LOCAL CONTROL ACCOUNTABILITY PLAN (LCAP)

The Local Control and Accountability Plan (LCAP) represents a fundamental shift in how districts will plan for, and be held accountable for, LCFF funding for all pupils. As such, districts will develop budgets and plans in 2014-15 reflecting LCFF funding and structures. The State Board of Education's (SBE) approved spending regulations and template are intended to guide expenditure plans according to locally defined goals and actions for all students, with particular emphasis on English learner, low income and foster youth pupils.

Further, the LCAP will demonstrate how services are provided to meet the needs of unduplicated pupils and improve the performance of all pupils in the state priority areas. While revenues are growing, districts are unlikely to have enough new money to restore all the cuts made since 2007-08, and to meet all the competing demands for increased spending. District leadership will need to proactively involve stakeholders in a transparent and inclusive LCAP and budgeting process to obtain the consensus needed to make the right investments in the educational mission while maintaining fiscal solvency and flexibility.

The LCAP will describe stakeholder engagement and local goals and actions that are aligned with the State's priorities. The three-year plan is intended to promote and demonstrate: Local stakeholder engagement; simplicity; transparency; performance-focused outcomes; equity and support for all students; accountability; and locally defined flexibility. The State's priorities for the LCAP are categorized into the following three areas: Conditions of learning, pupil outcomes, and engagement.

The LCAP is intended to address the needs of all students by clearly defining the investments the District will make, and the actions it will take, to support student success. An effective LCAP process engages stakeholders, supports transparency and promotes accountability at the local level. Such a process will assist the District in preparing a performance based plan that addresses the local needs, aligned with local approaches and local conversations. The result is a local story that emphasizes a progression of continuously improving services to promote student success over the three years covered by the LCAP.

CASH MANAGEMENT

Even though the LCFF is projected to bring fiscal relief to LEAs, cash management is still an essential fiduciary responsibility. The state is committed to reducing debt as evidenced by the repayment of cross fiscal year deferrals during 2012-13 and 2013-14. At the peak in 2011-12, deferrals totaled \$9.4 billion, but are projected to decrease to \$5.6 billion in 2013-14.

A significant change to LEA cash flows occurred in 2012-13 with the passage of Proposition 30, which established the Education Protection Act (EPA) whereby temporary sales tax and income tax revenues are collected and distributed to schools. EPA will be apportioned quarterly in 2013-14. The District's cash flow document included in the Second Interim report shows an estimated negative cash position in June of 2014. The Administration will continue to monitor cash and make the appropriate borrowing recommendation, if necessary, to the BOE at a future date.

CATEGORICAL FUNDING PHILOSOPHY SHIFT

As noted in the First Interim report, the enacted State Budget eliminates most state categorical program funding, except for a few programs funded outside the LCFF. The State Budget maintained funding for programs that impact the District such as the After School Education & Safety Program (ASES), Early Childhood Education Program, Partnership Academies, the Quality Education Investment Act, Special Education, and State Preschool. However, there are programs that were previously a part of the Tier III Flexibility program that are now permanently a part of the LCFF with program requirements intact. Some of the programs are:

Williams Act: Funding is absorbed by the LCFF but the requirements are still in place. It is expected that LCFF funds will be used to meet the requirements.

Deferred Maintenance: While funding for deferred maintenance is part of the base in the LCFF, the responsibility for maintaining district facilities becomes part of a district's Local Control Accountability Plan (LCAP). Williams Act facility requirements continue.

Economic Impact Aid (EIA) Funding: EIA is now one of the categorical programs included in the LCFF formula. Currently the requirement to post expenditure data to the LEA's website under Education Code 54029 is still in effect. Districts should continue to post expenditures until cleanup language is completed. Carryover funds from EIA entitlements for 2012-13 and any previous fiscal years are still subject to the former EIA restrictions.

Lottery: Lottery funding is calculated in the same manner as prior years. The CDE estimates that the lottery will provide \$157 per ADA (\$126 per ADA in unrestricted lottery revenues and \$31 per ADA in Proposition 20 revenues) for 2013-2014. These rates calculate to funding of \$1,248,103 (\$938,737 unrestricted / \$264,336 restricted).

Mandated Costs: The adopted budget increases the Mandate Block Grant (MBG) allocation by \$50 million, and the funds will be distributed to districts with high schools for graduation requirements. The budget suspends a variety of other mandates outside the MBG. The District opted into the MBG program for fiscal 2013-2014 and expects to receive revenues of \$250,899.

Routine Restricted Maintenance: The permanent repeal of the RRM 3% contribution requirement that was in the May Revision did not make it into the final budget. Consequently, LEAs continue to have flexibility to reduce the contribution to 1% (or 0% if in compliance with Williams) through 2014-2015, and then the 3% requirement returns. The multi-year projection assumes a 3% contribution beginning in the 2015-2016 fiscal year.

COMMON CORE IMPLEMENTATION GRANT

To support the implementation of the Common Core State Standards, apportionments were made from funds provided in Assembly Bill (AB) 86, Section 85. Apportionment letters were issued August 23, 2013. The District may encumber the funds any time during the 2013-14 or 2014-15 fiscal years. Funds may be expended for any of the following purposes: 1) Professional development for teachers, administrators, and paraeducators or other classified employees involved in the direct instruction of pupils that is aligned to the academic content; 2) Instructional materials aligned to the academic content standards; 3) Integration of the academic content standards through technology-based instruction for purposes of improving the academic performance of pupils

For the District, these funds will total \$1.4M and, as a condition of receiving these funds, the District must develop and adopt a plan delineating how funds shall be spent. The plan's development will be the focus of the Common Core Committee, a committee made up of District teachers and Administrators, whose charge is to have a plan in place before the end of June 2014. The plan shall be explained in a public meeting of the LEA's governing board before its adoption in a subsequent public meeting and can be as simple as stating that the funds will be spent on the categories allowed. For the 2013-2014 fiscal year, these funds will be treated as categorical funds with a encumbrance rate of 100%.

CHILD DEVELOPMENT PROGRAMS

The 2013-14 State budget did not include funding for a cost of living adjustment (COLA) for child development programs. Fees still must be assessed and collected for families with children in part-day preschool programs, families receiving wraparound child care services, or both; fees cannot exceed 10% of the family's total income. The State budget included:

- ☐ Total base cost for stage 2 of \$357.8 million and total base cost for stage 3 of \$197.5 million.
- ☐ \$10 million to serve an additional 3,300 full-day children in general child care programs, alternative payment programs, and migrant child care.
- ☐ An additional \$25 million of Proposition 98 funding to expand slots in the State Preschool program and to begin to restore the reductions sustained by the program over the last several years as well as an additional \$1.2 million of Proposition 98 funding for growth.

For the District's Child Development fund, the budget was adjusted to reflect anticipated Federal revenues of \$164,937, State revenues of \$934,631.00, and Local revenue of \$291,162.00.

MULTI-YEAR PROJECTIONS

The LCFF will uniquely impact the District and, consequently, budget guidance becomes situational as there are several calculations that determine the amount a district will receive in a given year under the new LCFF. The core components of this formula are the calculation of each district's Floor, Minimum State Aid (commonly referred to as "hold harmless"), and LCFF Target.

Regardless of the change in funding methodology under LCFF, the basics of fiscal solvency remain the same. Budgets and multi-year projections (MYPs) will continue to be prepared with the same acute awareness of the district's tolerance for risk, trend analysis, structural deficits, cash position, status of negotiations, and reserve levels.

As the District incorporates implementation of the LCFF into the MYP, a unique set of financial risk factors combined with overarching risk factors such as uncertainty over the state's economic forecast will have to be considered. All of these risk factors are critically important in determining reserve levels and contingency planning. In the Governor's January 2014-2015 Budget Proposal, the Department of Finance (DOF) updated its estimates for LCFF gap funding for 2013-14, 2014-15 and 2015-16 to 11.78%, 28.05%, and 33.95% respectively. These percentages are based on the economic forecasts provided by the DOF as of the Budget proposal. These percentages are derived from projected growth in Proposition 98 funding as directed toward funding the LCFF until full implementation.

The increases associated with LCFF gap funding are significantly higher than funding provided to LEAs over the past seven (7) years. For the District, estimated increases in 2014-15 and 2015-16 are \$5.6M and \$5.4M respectively as shown below in Chart #3 – 2013-2014 Second Interim MYP LCFF Entitlement Calculation.

Chart #3 – 2013-2014 Second Interim MYP LCFF Entitlement Calculation

CALCULATE LCFF PHASE-IN ENTITLEMENT						2014/15	2015/16
LOCAL CONTROL FUNDING FORMULA TARGET						67,738,883	69,163,901
LOCAL CONTROL FUNDING FORMULA FLOOR						47,493,985	53,172,679
Difference or GAP (LCFF Target less LCFF Floor, if positive)						20,244,898	15,991,222
Multiply difference by funding rate						28.05% 5,678,694	33.95% 5,429,020
ECONOMIC RECOVERY PAYMENT						-	-
LCFF Entitlement before Minimum State Aid provision						53,172,679	58,601,699
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)						53,172,679	58,601,699

As this level of funding is unprecedented and the State's economy is showing signs of slowing down, an assumption that the LCFF gap funding will materialize is a best case scenario. There are already additional pressures being put on the Legislature to restore prior year funding cuts in areas of the budget other than education.

The Board of Education's budget philosophy has been more conservative in nature and the MYP in prior years has been calculated to illustrate more of a "middle of the road" or "worst-case scenario" so that risk(s) can be highlighted. With fiscal 2013-2014 being the first year of the LCFF, the MYP for the Second Interim Report continues to assume a more conservative increase in funding as shown below in Chart #4 – 2013-2014 Second Interim MYP.

Chart #4 – 2013-2014 Second Interim MYP

	Funded COLA @ 1.565%		Funded Increase @ 6.0%		Funded Increase @ 5.0%	
	2013/2014		2014/2015		2015/2016	
	Unrestricted	Restricted	Unrestricted	Restricted	Unrestricted	Restricted
Total Revenues	\$47,567,628	\$ 10,604,846	\$50,398,221	\$ 10,633,408	\$52,898,578	\$ 10,644,521
Total Expenditures / Uses / Sources	48,066,238	12,324,608	49,252,864	11,063,032	50,149,847	10,640,827
Net Increase/Decrease	\$ (498,610)	\$ (1,719,762)	\$ 1,145,357	\$ (429,624)	\$ 2,748,731	\$ 3,694
Beginning Fund Balance	10,622,737	2,208,935	10,124,127	489,173	11,269,484	59,549
Ending Fund Balance	\$ 10,124,127	\$ 489,173	\$ 11,269,484	\$ 59,549	\$ 14,018,215	\$ 63,243

The First Interim MYP shows increases to State revenues equal to \$3,070,903 (2014-15) and \$2,712,630 (2015-16). The increase is the equivalent of applying a funding increase of 6% (2014-15) and 5% (2015-16) on the LCFF entitlement; an amount that is more than double the estimated COLAs.

CONCLUSION

Overall the District's fiscal position is improving. With the potential influx of revenues in future years that the Local Control Funding Formula promises to bring, the District's long awaited recovery appears to be starting. However, caution is warranted as the increase in State revenues is slowing. In addition, the Legislative Analyst's Office forecasts surpluses in the State's budget over the next five (5) fiscal years. The surpluses assume that spending is flat; an assumption that may be a temptation the Legislature cannot resist. In the interim, we must continue to be prudent in the development of the Local Control Accountability Plan which, aligned with the Board of Education's 2014 Goals, will help guide the spending habits of the District for the next three (3) years.

SECOND INTERIM 2013-2014 VARIANCE SUMMARY

The Washington Unified School District (WUSD) First Interim report is based on the revenues and expenses thru the fiscal period ending January 31, 2014. The variance analysis compares data in the interim report to data in the approved budget presented to the BOE in December, 2013.

UNRESTRICTED GENERAL FUND

REVENUE VARIANCE

1. LCFF funding increased by \$807,747 or (1.76%). This increase is attributed to updating of the LCFF calculation. ADA adjustments for the P-2 reporting period have been made to capture growth of approximately 150.
2. Other State revenue was flat.
3. Other local revenue increased by \$20,089 or 5.14%. This increase is a result of an adjustment to the pass-thru funding.

Overall, unrestricted revenues increased by \$827,831 or 1.74%

EXPENDITURE VARIANCE

1. Certificated Salaries increased by \$1,383,997 or 5.89%. This increase is attributable to the salary enhancements to WTA bargaining unit and certificated management (excluding Superintendent and Asst. Superintendent) staff.
2. Classified Salaries increased by \$855,559 or 12.58%. This increase is attributable to the salary enhancements to the CSEA bargaining unit and classified management (excluding Superintendent and Asst. Superintendent) staff.
3. Employee Benefits increased by \$657,499 or 7.96%. Updating of statutory benefit rates and balancing the position control system to the budget system are the primary factors attributable to this increase.
4. Books and Supplies decreased by \$210,741 or 13.86%. This decrease is attributable primarily to adjustments to the budget and purchase order system(s).
5. Services and Other Operating Expenses increased by \$306,235 or 6.67%. This increase is attributable primarily to the posting of carryover and balancing of the associated expenses.
6. Capital Outlay decreased by \$316,854 or 71.56%. This decrease is due to the elimination of place holders.
7. Transfers of Indirect Cost were flat.

Overall unrestricted expenses increased by \$2,892,161 or 6.57%

CONTRIBUTIONS VARIANCE

1. The contribution from the unrestricted general fund to the restricted general fund decreased by \$2,052,770 or 50%. This decrease is attributable to the cost of transportation under the LCFF being an unrestricted cost. When transportation cost(s) are factored in, the change in contributions between reporting periods is \$416,267.

ALL OTHER FUNDS

ADULT EDUCATION – FUND 11

There were no changes to the revenue or expenditure streams for the Adult Education fund between reporting periods.

CHILD DEVELOPMENT – FUND 12

The Child Development fund had a revenue increase of \$59,047 and a corresponding increase in expenditures to offset the increase in revenue.

CAFETERIA – FUND 13

There were no changes to the anticipated revenue and expense streams for the Cafeteria Fund between reporting periods.

CAPITAL FACILITIES – FUND 25

The Capital Facilities Fund had an increase in revenues to adjust for improved receipt of developer fees as well as an increase in expense to recognize the cost of the Solar Power Phase #2 project completed earlier this year.

WUSD SCHOLARSHIPS – FUND 73

There were no changes to the anticipated revenue and expense streams for the WUSD Scholarship Fund.

–END–

WUSD SECOND INTERIM 2013-2014 NARRATIVE SUMMARY AND VARIANCE REPORT

2013-2014 Budget General Fund - Revenue Limit Summary Fund 01 - First Interim Report			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	45,179,168.00	953,266.00	46,132,434.00
2. Federal Revenues	-	4,261,788.00	4,261,788.00
3. Other State Revenue	1,189,636.00	3,451,408.00	4,641,044.00
4. Other Local Revenue	370,993.00	2,509,958.00	2,880,951.00
5. Total Revenues	46,739,797.00	11,176,420.00	57,916,217.00
B. Expenditures			
1. Certificated Salaries	22,105,074.00	4,788,214.00	26,893,288.00
2. Classified Salaries	5,943,332.00	3,194,742.00	9,138,074.00
3. Employee Benefits	7,606,592.00	2,289,261.00	9,895,853.00
4. Books and Supplies	1,731,261.00	1,659,581.00	3,390,842.00
5. Services and Other Operating Expenses	4,282,794.00	4,160,308.00	8,443,102.00
6. Capital Outlay	759,623.00	40,000.00	799,623.00
7. Other Outgo (Including Transfers of Indirect Costs)	84,964.00	42,215.00	127,179.00
8. Other Outgo - Transfers of Indirect Costs	(1,373,989.00)	1,081,828.00	(292,161.00)
9. Total Expenditures	41,139,651.00	17,256,149.00	58,395,800.00
C. Excess (Deficiency) of Revenues over Expenditures	5,600,146.00	(6,079,729.00)	(479,583.00)
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(927,229.00)	(927,229.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(6,087,196.00)	6,087,196.00	-
4. Total, Other Financing Sources / Uses	(6,087,196.00)	5,159,967.00	(927,229.00)
E. Net Increase (Decrease) in Fund Balance	(487,050.00)	(919,762.00)	(1,406,812.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,411,420.56	1,987,514.67	12,398,935.23
b. Audit Adjustments	-	-	-
c. As of July 1 - Audited	10,411,420.56	1,987,514.67	12,398,935.23
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,411,420.56	1,987,514.67	12,398,935.23
2. Ending Balance	9,924,370.56	1,067,752.67	10,992,123.23
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	35,000.00	-	35,000.00
Prepaid Expenses	-	-	-
All Others	-	-	-
b. Restricted	-	1,067,752.67	1,067,752.67
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	-	-	-
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	-	-	-
Education Jobs Fund Reversion	-	-	-
Restricted Maintenance Reserve	-	-	-
Deferred Maintenance Reserve	1,500,000.00	-	1,500,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	3,795,727.00	-	3,795,727.00
Unassigned/Unappropriated	4,568,643.56	-	4,568,643.56

2013-2014 Budget General Fund - Revenue Limit Summary Fund 01 - Second Interim Report			
Description	Unrestricted	Restricted	Total
A. Revenues			
1. Revenue Limit Sources	45,986,915.00	953,266.00	46,940,181.00
2. Federal Revenues	-	4,234,951.00	4,234,951.00
3. Other State Revenue	1,189,636.00	3,051,894.00	4,241,530.00
4. Other Local Revenue	391,077.00	2,364,735.00	2,755,812.00
5. Total Revenues	47,567,628.00	10,604,846.00	58,172,474.00
B. Expenditures			
1. Certificated Salaries	23,489,071.00	4,831,926.00	28,320,997.00
2. Classified Salaries	6,798,891.00	2,156,291.00	8,955,182.00
3. Employee Benefits	8,264,091.00	1,875,655.00	10,139,746.00
4. Books and Supplies	1,520,520.00	1,548,999.00	3,069,519.00
5. Services and Other Operating Expenses	4,589,029.00	4,063,357.00	8,652,386.00
6. Capital Outlay	442,769.00	48,000.00	490,769.00
7. Other Outgo (Including Transfers of Indirect Costs)	84,964.00	42,215.00	127,179.00
8. Other Outgo - Transfers of Indirect Costs	(1,157,523.00)	865,362.00	(292,161.00)
9. Total Expenditures	44,031,812.00	15,431,805.00	59,463,617.00
C. Excess (Deficiency) of Revenues over Expenditures	3,535,816.00	(4,826,959.00)	(1,291,143.00)
D. Other Financing Sources / Uses			
1. Interfund Transfers	-	-	-
a. Transfer In	-	-	-
b. Transfer Out	-	(927,229.00)	(927,229.00)
2. Other Sources / Uses	-	-	-
a. Sources	-	-	-
b. Uses	-	-	-
3. Contributions	(4,034,426.00)	4,034,426.00	-
4. Total, Other Financing Sources / Uses	(4,034,426.00)	3,107,197.00	(927,229.00)
E. Net Increase (Decrease) in Fund Balance	(498,610.00)	(1,719,762.00)	(2,218,372.00)
F. Fund Balance / Reserves			
1. Beginning Fund Balance			
a. As of July 1 - Unaudited	10,411,420.56	2,208,935.00	12,620,355.56
b. Audit Adjustments	211,317.00	-	211,317.00
c. As of July 1 - Audited	10,622,737.56	2,208,935.00	12,831,672.56
d. Other Restatements	-	-	-
e. Adjusted Beginning Fund Balance	10,622,737.56	2,208,935.00	12,831,672.56
2. Ending Balance	10,124,127.56	489,173.00	10,613,300.56
Components of Ending Fund Balance			
a. Nonspendable			
Reserves for Revolving Cash	25,000.00	-	25,000.00
Stores	35,000.00	-	35,000.00
Prepaid Expenses	-	-	-
All Others	-	-	-
b. Restricted	-	489,174.00	489,174.00
c. Committed			
Stabilization Agreements	-	-	-
Other Commitments	56,745.00	-	56,745.00
d. Assigned			
Other Designations	-	-	-
SFSF ARRA Reversion	-	-	-
Education Jobs Fund Reversion	-	-	-
Restricted Maintenance Reserve	-	-	-
Deferred Maintenance Reserve	1,500,000.00	-	1,500,000.00
e. Unassigned/Unappropriated			
Reserve for Economic Uncertainty	3,865,129.00	-	3,865,129.00
Unassigned/Unappropriated	4,642,253.56	(1.00)	4,642,252.56

2013-2014 Budget
General Fund - Revenue Limit Summary
Fund 01 - Variance Analysis

Description	Unrestricted	%	Restricted	%	Total
A. Revenues					
1. Revenue Limit Sources	(807,747.00)	-1.76%	-	0.00%	(807,747.00)
2. Federal Revenues	-	0.00%	26,837.00	0.63%	26,837.00
3. Other State Revenue	-	0.00%	399,514.00	13.09%	399,514.00
4. Other Local Revenue	(20,084.00)	-5.14%	145,223.00	6.14%	125,139.00
5. Total Revenues	(827,831.00)	-1.74%	571,574.00	5.39%	(256,257.00)
B. Expenditures					
1. Certificated Salaries	(1,383,997.00)	-5.89%	(43,712.00)	-0.90%	(1,427,709.06)
2. Classified Salaries	(855,559.00)	-12.58%	1,038,451.00	48.16%	182,891.87
3. Employee Benefits	(657,499.00)	-7.96%	413,606.00	22.05%	(243,893.08)
4. Books and Supplies	210,741.00	13.86%	110,582.00	7.14%	321,323.14
5. Services and Other Operating Expenses	(306,235.00)	-6.67%	96,951.00	2.39%	(209,284.07)
6. Capital Outlay	316,854.00	71.56%	(8,000.00)	0.00%	308,854.72
7. Other Outgo (Including Transfers of Indirect Costs)	-	0.00%	-	0.00%	-
8. Other Outgo - Transfers of Indirect Costs	(216,466.00)	18.70%	216,466.00	25.01%	0.19
9. Total Expenditures	(2,892,161.00)	-6.57%	1,824,344.00	11.82%	(1,067,816.29)
C. Excess (Deficiency) of Revenues over Expenditures	2,064,330.00	58.38%	(1,252,770.00)	25.95%	811,559.29
D. Other Financing Sources / Uses					
1. Interfund Transfers					-
a. Transfer In	-	0.00%	-	0.00%	-
b. Transfer Out	-	0.00%	-	0.00%	-
2. Other Sources / Uses					-
a. Sources	-	0.00%	-	0.00%	-
b. Uses	-	0.00%	-	0.00%	-
3. Contributions	(2,052,770.00)	50.88%	2,052,770.00	50.88%	0.51
4. Total, Other Financing Sources / Uses	(2,052,770.00)	50.88%	2,052,770.00	66.07%	0.51
E. Net Increase (Decrease) in Fund Balance	11,560.00	-2.32%	800,000.00	-46.52%	811,559.80

GENERAL FUND

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	45,463,160.00	45,179,168.00	33,166,490.58	45,986,915.00	807,747.00	1.8%
2) Federal Revenue		8100-8299	0.00	0.00	10,935.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,117,046.00	1,189,636.00	564,832.50	1,189,636.00	0.00	0.0%
4) Other Local Revenue		8600-8799	349,100.00	370,993.00	178,295.07	391,077.00	20,084.00	5.4%
5) TOTAL, REVENUES			46,929,306.00	46,739,797.00	33,920,553.15	47,567,628.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	21,600,591.00	22,105,074.00	14,138,484.65	23,489,071.00	(1,383,997.00)	-6.3%
2) Classified Salaries		2000-2999	5,554,821.00	5,943,332.00	4,265,199.45	6,798,891.00	(855,559.00)	-14.4%
3) Employee Benefits		3000-3999	7,513,894.00	7,606,592.00	4,930,027.81	8,264,091.00	(657,499.00)	-8.6%
4) Books and Supplies		4000-4999	2,501,727.00	1,731,261.00	958,551.34	1,520,520.00	210,741.00	12.2%
5) Services and Other Operating Expenditures		5000-5999	4,952,591.00	4,282,794.00	3,379,770.99	4,589,029.00	(306,235.00)	-7.2%
6) Capital Outlay		6000-6999	759,623.00	759,623.00	205,498.61	442,769.00	316,854.00	41.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	84,964.00	0.00	84,964.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,176,872.00)	(1,373,989.00)	(404,720.98)	(1,157,523.00)	(216,466.00)	15.8%
9) TOTAL, EXPENDITURES			41,706,375.00	41,139,651.00	27,472,811.87	44,031,812.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			5,222,931.00	5,600,146.00	6,447,741.28	3,535,816.00		
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	(4,934,986.00)	(6,087,196.00)	0.00	(4,034,426.00)	2,052,770.00	-33.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			(4,934,986.00)	(6,087,196.00)	0.00	(4,034,426.00)		

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)			287,945.00	(487,050.00)	6,447,741.28	(498,610.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	10,411,420.56	10,411,420.56		10,411,420.56	0.00	0.0%
b) Audit Adjustments		9793	211,317.00	211,317.00		211,317.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			10,622,737.56	10,622,737.56		10,622,737.56		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			10,622,737.56	10,622,737.56		10,622,737.56		
2) Ending Balance, June 30 (E + F1e)			10,910,682.56	10,135,687.56		10,124,127.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	35,000.00	35,000.00		35,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		56,745.00		
d) Assigned								
Other Assignments		9780	1,500,000.00	1,500,000.00		1,500,000.00		
Deferred Maintenance Reserve	0000	9780	1,500,000.00					
Deferred Maintenance Reserve	0000	9780		1,500,000.00				
Deferred Maintenance Reserve	0000	9780				1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,563,110.00	3,795,727.00		3,865,129.00		
Unassigned/Unappropriated Amount		9790	5,787,572.56	4,779,960.56		4,642,253.56		

Description	Resource Codes	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	32,889,097.00	31,588,821.00	20,489,678.00	32,590,979.00	1,002,158.00	3.2%
Education Protection Account State Aid - Current Year		8012	6,573,783.00	6,643,927.00	3,321,964.00	6,733,674.00	89,747.00	1.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	230,000.00	3,489,863.21	(48,528.00)	(278,528.00)	-121.1%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,405.00	131,592.00	66,155.76	131,592.00	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	150.00	168.00	141.07	168.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,179,547.00	8,993,443.00	4,068,802.97	8,993,443.00	0.00	0.0%
Unsecured Roll Taxes		8042	236,731.00	369,220.00	198,148.59	369,220.00	0.00	0.0%
Prior Years' Taxes		8043	2,000.00	2,680.00	4,142.59	2,680.00	0.00	0.0%
Supplemental Taxes		8044	79,787.00	100,000.00	74,443.76	100,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,291,384.00)	(1,379,243.00)	(508,904.76)	(1,379,243.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	2,217,458.53	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	10,383.35	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			46,804,116.00	46,680,608.00	33,432,277.07	47,493,985.00	813,377.00	1.7%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(953,266.00)	(1,117,640.00)	0.00	(1,117,640.00)	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	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(387,690.00)	(383,800.00)	(265,786.49)	(389,430.00)	(5,630.00)	1.5%
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			45,463,160.00	45,179,168.00	33,166,490.58	45,986,915.00	807,747.00	1.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	10,935.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	10,935.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	198,702.00	250,899.00	250,899.00	250,899.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	918,344.00	938,737.00	300,564.11	938,737.00	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	0.00	0.00	13,369.39	0.00	0.00	0.0%

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Description	Resource Codes	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			1,117,046.00	1,189,636.00	564,832.50	1,189,636.00	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	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	35,000.00	35,000.00	27,584.50	35,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	14,495.76	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	150,000.00	171,893.00	133,950.82	191,977.00	20,084.00	11.7%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	134,100.00	134,100.00	2,263.99	134,100.00	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			349,100.00	370,993.00	178,295.07	391,077.00	20,084.00	5.4%
TOTAL, REVENUES			46,929,306.00	46,739,797.00	33,920,553.15	47,567,628.00	827,831.00	1.8%

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Description	Resource Codes	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	19,070,964.00	19,206,717.00	12,359,652.50	20,577,191.00	(1,370,474.00)	-7.1%
Certificated Pupil Support Salaries		1200	322,430.00	455,734.00	252,890.12	402,211.00	53,523.00	11.7%
Certificated Supervisors' and Administrators' Salaries		1300	2,163,539.00	2,238,965.00	1,482,080.37	2,250,993.00	(12,028.00)	-0.5%
Other Certificated Salaries		1900	43,658.00	203,658.00	43,861.66	258,676.00	(55,018.00)	-27.0%
TOTAL, CERTIFICATED SALARIES			21,600,591.00	22,105,074.00	14,138,484.65	23,489,071.00	(1,383,997.00)	-6.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	6,909.00	6,909.00	0.00	6,909.00	0.00	0.0%
Classified Support Salaries		2200	2,979,652.00	3,066,879.00	2,586,855.41	4,020,650.00	(953,771.00)	-31.1%
Classified Supervisors' and Administrators' Salaries		2300	478,495.00	548,913.00	322,235.44	547,301.00	1,612.00	0.3%
Clerical, Technical and Office Salaries		2400	1,944,354.00	2,101,995.00	1,256,218.65	2,005,395.00	96,600.00	4.6%
Other Classified Salaries		2900	145,411.00	218,636.00	99,889.95	218,636.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			5,554,821.00	5,943,332.00	4,265,199.45	6,798,891.00	(855,559.00)	-14.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,797,702.00	1,794,982.00	1,152,181.61	1,901,307.00	(106,325.00)	-5.9%
PERS		3201-3202	571,321.00	591,432.00	457,243.25	731,584.00	(140,152.00)	-23.7%
OASDI/Medicare/Alternative		3301-3302	693,995.00	702,860.00	517,383.28	811,713.00	(108,853.00)	-15.5%
Health and Welfare Benefits		3401-3402	2,926,307.00	3,021,544.00	2,048,896.01	3,240,178.00	(218,634.00)	-7.2%
Unemployment Insurance		3501-3502	15,381.00	15,449.00	27,650.89	17,129.00	(1,680.00)	-10.9%
Workers' Compensation		3601-3602	917,983.00	920,973.00	631,378.29	1,003,199.00	(82,226.00)	-8.9%
OPEB, Allocated		3701-3702	237,796.00	237,796.00	(208,586.54)	237,796.00	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	34,197.00	371.00	0.00	0.00	371.00	100.0%
Other Employee Benefits		3901-3902	319,212.00	321,185.00	303,881.02	321,185.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			7,513,894.00	7,606,592.00	4,930,027.81	8,264,091.00	(657,499.00)	-8.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	150,251.00	150,251.00	69,770.72	150,251.00	0.00	0.0%
Books and Other Reference Materials		4200	147,383.00	158,404.00	61,412.48	61,270.00	97,134.00	61.3%
Materials and Supplies		4300	2,139,593.00	1,308,106.00	674,115.21	1,174,999.00	133,107.00	10.2%
Noncapitalized Equipment		4400	64,500.00	114,500.00	153,252.93	134,000.00	(19,500.00)	-17.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,501,727.00	1,731,261.00	958,551.34	1,520,520.00	210,741.00	12.2%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	34,700.00	76,125.00	59,997.63	82,625.00	(6,500.00)	-8.5%
Dues and Memberships		5300	32,800.00	32,940.00	20,746.58	33,890.00	(950.00)	-2.9%
Insurance		5400-5450	359,134.00	359,134.00	362,324.00	380,634.00	(21,500.00)	-6.0%
Operations and Housekeeping Services		5500	1,260,000.00	1,260,000.00	942,566.80	1,260,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	238,000.00	242,150.00	269,770.49	334,831.00	(92,681.00)	-38.3%
Transfers of Direct Costs		5710	87,100.00	87,100.00	8,882.00	(1,900.00)	89,000.00	102.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,792,657.00	2,075,772.00	1,636,456.59	2,348,367.00	(272,595.00)	-13.1%
Communications		5900	148,200.00	149,573.00	79,026.90	150,582.00	(1,009.00)	-0.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			4,952,591.00	4,282,794.00	3,379,770.99	4,589,029.00	(306,235.00)	-7.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	752,623.00	752,623.00	205,498.61	435,769.00	316,854.00	42.1%
Equipment Replacement		6500	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			759,623.00	759,623.00	205,498.61	442,769.00	316,854.00	41.7%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	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	84,964.00	0.00	84,964.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	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	84,964.00	0.00	84,964.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(879,274.00)	(1,081,828.00)	(286,070.23)	(865,362.00)	(216,466.00)	20.0%
Transfers of Indirect Costs - Interfund		7350	(297,598.00)	(292,161.00)	(118,650.75)	(292,161.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,176,872.00)	(1,373,989.00)	(404,720.98)	(1,157,523.00)	(216,466.00)	15.8%
TOTAL, EXPENDITURES			41,706,375.00	41,139,651.00	27,472,811.87	44,031,812.00	(2,892,161.00)	-7.0%

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	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(4,934,986.00)	(6,087,196.00)	0.00	(4,034,426.00)	2,052,770.00	-33.7%
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			(4,934,986.00)	(6,087,196.00)	0.00	(4,034,426.00)	2,052,770.00	-33.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(4,934,986.00)	(6,087,196.00)	0.00	(4,034,426.00)	2,052,770.00	-33.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	953,266.00	953,266.00	0.00	953,266.00	0.00	0.0%
2) Federal Revenue		8100-8299	3,976,952.00	4,261,788.00	1,809,696.64	4,234,951.00	(26,837.00)	-0.6%
3) Other State Revenue		8300-8599	1,918,688.00	3,451,408.00	2,372,717.23	3,051,894.00	(399,514.00)	-11.6%
4) Other Local Revenue		8600-8799	2,282,173.00	2,509,958.00	1,359,045.75	2,364,735.00	(145,223.00)	-5.8%
5) TOTAL, REVENUES			9,131,079.00	11,176,420.00	5,541,459.62	10,604,846.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	4,207,941.00	4,788,214.00	2,751,048.92	4,831,926.00	(43,712.00)	-0.9%
2) Classified Salaries		2000-2999	3,065,989.00	3,194,742.00	1,491,285.19	2,156,291.00	1,038,451.00	32.5%
3) Employee Benefits		3000-3999	2,029,990.00	2,289,261.00	1,120,798.39	1,875,655.00	413,606.00	18.1%
4) Books and Supplies		4000-4999	798,522.00	1,659,581.00	361,230.08	1,548,999.00	110,582.00	6.7%
5) Services and Other Operating Expenditures		5000-5999	3,042,134.00	4,160,308.00	1,580,408.18	4,063,357.00	96,951.00	2.3%
6) Capital Outlay		6000-6999	0.00	40,000.00	53,512.46	48,000.00	(8,000.00)	-20.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,215.00	42,215.00	0.00	42,215.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	879,274.00	1,081,828.00	286,070.23	865,362.00	216,466.00	20.0%
9) TOTAL, EXPENDITURES			14,066,065.00	17,256,149.00	7,644,353.45	15,431,805.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(4,934,986.00)	(6,079,729.00)	(2,102,893.83)	(4,826,959.00)		
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	555,340.00	927,229.00	927,228.13	927,229.00	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	4,934,986.00	6,087,196.00	0.00	4,034,426.00	(2,052,770.00)	-33.7%
4) TOTAL, OTHER FINANCING SOURCES/USES			4,379,646.00	5,159,967.00	(927,228.13)	3,107,197.00		

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)			(555,340.00)	(919,762.00)	(3,030,121.96)	(1,719,762.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,208,935.88	2,208,935.88		2,208,935.88	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)			2,208,935.88	2,208,935.88		2,208,935.88		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,208,935.88	2,208,935.88		2,208,935.88		
2) Ending Balance, June 30 (E + F1e)			1,653,595.88	1,289,173.88		489,173.88		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,653,595.88	1,289,174.90		489,174.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	(1.02)		(1.02)		

Description	Resource Codes	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	953,266.00	953,266.00	0.00	953,266.00	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			953,266.00	953,266.00	0.00	953,266.00	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	1,263,315.00	1,263,315.00	0.00	1,170,661.00	(92,654.00)	-7.3%
Special Education Discretionary Grants		8182	122,410.00	153,390.00	30,713.50	153,390.00	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	1,780,190.00	1,996,985.00	1,244,371.47	1,996,985.00	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	372,655.00	383,729.00	217,159.00	385,022.00	1,293.00	0.3%
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	144,708.00	170,695.00	103,267.81	170,695.00	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	57,507.00	57,507.00	0.00	68,187.00	10,680.00	18.6%
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	236,167.00	236,167.00	214,184.86	290,011.00	53,844.00	22.8%
TOTAL, FEDERAL REVENUE			3,976,952.00	4,261,788.00	1,809,696.64	4,234,951.00	(26,837.00)	-0.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	288,855.00	288,855.00	0.00	0.00	(288,855.00)	-100.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	122,309.00	122,309.00	0.00	0.00	(122,309.00)	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	222,180.00	264,336.00	44,569.57	264,336.00	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	646,631.00	646,631.00	581,967.90	646,631.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	398,400.00	398,400.00	327,600.00	409,500.00	11,100.00	2.8%
All Other State Revenue	All Other	8590	240,313.00	1,730,877.00	1,418,579.76	1,731,427.00	550.00	0.0%

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Description	Resource Codes	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			1,918,688.00	3,451,408.00	2,372,717.23	3,051,894.00	(399,514.00)	-11.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	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	0.00	227,785.00	16,113.75	230,177.00	2,392.00	1.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	2,282,173.00	2,282,173.00	1,342,932.00	2,134,558.00	(147,615.00)	-6.5%
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			2,282,173.00	2,509,958.00	1,359,045.75	2,364,735.00	(145,223.00)	-5.8%
TOTAL, REVENUES			9,131,079.00	11,176,420.00	5,541,459.62	10,604,846.00	(571,574.00)	-5.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	2,907,794.00	3,535,169.00	2,001,253.96	3,578,815.00	(43,646.00)	-1.2%
Certificated Pupil Support Salaries		1200	659,628.00	645,947.00	383,765.46	645,947.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	522,463.00	489,042.00	296,463.80	489,042.00	0.00	0.0%
Other Certificated Salaries		1900	118,056.00	118,056.00	69,565.70	118,122.00	(66.00)	-0.1%
TOTAL, CERTIFICATED SALARIES			4,207,941.00	4,788,214.00	2,751,048.92	4,831,926.00	(43,712.00)	-0.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,153,448.00	1,197,359.00	718,989.65	1,135,025.00	62,334.00	5.2%
Classified Support Salaries		2200	1,528,781.00	1,575,680.00	490,436.80	575,775.00	999,905.00	63.5%
Classified Supervisors' and Administrators' Salaries		2300	68,061.00	68,061.00	56,227.69	79,561.00	(11,500.00)	-16.9%
Clerical, Technical and Office Salaries		2400	121,720.00	121,447.00	86,941.29	130,740.00	(9,293.00)	-7.7%
Other Classified Salaries		2900	193,979.00	232,195.00	138,689.76	235,190.00	(2,995.00)	-1.3%
TOTAL, CLASSIFIED SALARIES			3,065,989.00	3,194,742.00	1,491,285.19	2,156,291.00	1,038,451.00	32.5%
EMPLOYEE BENEFITS								
STRS		3101-3102	436,969.00	421,255.00	217,104.29	415,265.00	5,990.00	1.4%
PERS		3201-3202	336,409.00	360,957.00	166,116.07	232,687.00	128,270.00	35.5%
OASDI/Medicare/Alternative		3301-3302	307,582.00	305,877.00	153,106.62	223,946.00	81,931.00	26.8%
Health and Welfare Benefits		3401-3402	596,523.00	886,005.00	430,702.98	729,126.00	156,879.00	17.7%
Unemployment Insurance		3501-3502	4,260.00	4,232.00	3,094.95	3,540.00	692.00	16.4%
Workers' Compensation		3601-3602	285,881.00	272,074.00	145,831.70	235,408.00	36,666.00	13.5%
OPEB, Allocated		3701-3702	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	28,166.00	3,178.00	0.00	0.00	3,178.00	100.0%
Other Employee Benefits		3901-3902	4,200.00	5,683.00	4,841.78	5,683.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			2,029,990.00	2,289,261.00	1,120,798.39	1,875,655.00	413,606.00	18.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	222,180.00	222,180.00	166,704.63	222,180.00	0.00	0.0%
Books and Other Reference Materials		4200	3,748.00	8,992.00	13,037.55	10,823.00	(1,831.00)	-20.4%
Materials and Supplies		4300	549,047.00	1,292,390.00	169,834.43	1,180,276.00	112,114.00	8.7%
Noncapitalized Equipment		4400	23,547.00	136,019.00	11,653.47	135,720.00	299.00	0.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			798,522.00	1,659,581.00	361,230.08	1,548,999.00	110,582.00	6.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	972,000.00	488,698.98	972,000.00	0.00	0.0%
Travel and Conferences		5200	25,819.00	76,954.00	57,522.83	98,465.00	(21,511.00)	-28.0%
Dues and Memberships		5300	2,550.00	2,550.00	133.00	2,361.00	189.00	7.4%
Insurance		5400-5450	22,000.00	22,000.00	0.00	0.00	22,000.00	100.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	165,000.00	181,684.00	100,183.58	95,000.00	86,684.00	47.7%
Transfers of Direct Costs		5710	(87,100.00)	(87,100.00)	(8,882.00)	1,900.00	(89,000.00)	102.2%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,884,750.00	2,961,605.00	921,035.05	2,864,016.00	97,589.00	3.3%
Communications		5900	29,115.00	30,615.00	21,716.74	29,615.00	1,000.00	3.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,042,134.00	4,160,308.00	1,580,408.18	4,063,357.00	96,951.00	2.3%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	12,250.00	8,000.00	(8,000.00)	New
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	25,000.00	30,512.46	25,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	15,000.00	10,750.00	15,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	40,000.00	53,512.46	48,000.00	(8,000.00)	-20.0%
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	42,215.00	42,215.00	0.00	42,215.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,215.00	42,215.00	0.00	42,215.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	879,274.00	1,081,828.00	286,070.23	865,362.00	216,466.00	20.0%
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			879,274.00	1,081,828.00	286,070.23	865,362.00	216,466.00	20.0%
TOTAL, EXPENDITURES			14,066,065.00	17,256,149.00	7,644,353.45	15,431,805.00	1,824,344.00	10.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	555,340.00	927,229.00	927,228.13	927,229.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			555,340.00	927,229.00	927,228.13	927,229.00	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	4,934,986.00	6,087,196.00	0.00	4,034,426.00	(2,052,770.00)	-33.7%
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			4,934,986.00	6,087,196.00	0.00	4,034,426.00	(2,052,770.00)	-33.7%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			4,379,646.00	5,159,967.00	(927,228.13)	3,107,197.00	2,052,770.00	-39.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	46,416,426.00	46,132,434.00	33,166,490.58	46,940,181.00	807,747.00	1.8%
2) Federal Revenue		8100-8299	3,976,952.00	4,261,788.00	1,820,631.64	4,234,951.00	(26,837.00)	-0.6%
3) Other State Revenue		8300-8599	3,035,734.00	4,641,044.00	2,937,549.73	4,241,530.00	(399,514.00)	-8.6%
4) Other Local Revenue		8600-8799	2,631,273.00	2,880,951.00	1,537,340.82	2,755,812.00	(125,139.00)	-4.3%
5) TOTAL, REVENUES			56,060,385.00	57,916,217.00	39,462,012.77	58,172,474.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	25,808,532.00	26,893,288.00	16,889,533.57	28,320,997.00	(1,427,709.00)	-5.3%
2) Classified Salaries		2000-2999	8,620,810.00	9,138,074.00	5,756,484.64	8,955,182.00	182,892.00	2.0%
3) Employee Benefits		3000-3999	9,543,884.00	9,895,853.00	6,050,826.20	10,139,746.00	(243,893.00)	-2.5%
4) Books and Supplies		4000-4999	3,300,249.00	3,390,842.00	1,319,781.42	3,069,519.00	321,323.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	7,994,725.00	8,443,102.00	4,960,179.17	8,652,386.00	(209,284.00)	-2.5%
6) Capital Outlay		6000-6999	759,623.00	799,623.00	259,011.07	490,769.00	308,854.00	38.6%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	42,215.00	127,179.00	0.00	127,179.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(297,598.00)	(292,161.00)	(118,650.75)	(292,161.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			55,772,440.00	58,395,800.00	35,117,165.32	59,463,617.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			287,945.00	(479,583.00)	4,344,847.45	(1,291,143.00)		
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	555,340.00	927,229.00	927,228.13	927,229.00	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			(555,340.00)	(927,229.00)	(927,228.13)	(927,229.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(267,395.00)	(1,406,812.00)	3,417,619.32	(2,218,372.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	12,620,356.44	12,620,356.44		12,620,356.44	0.00	0.0%
b) Audit Adjustments		9793	211,317.00	211,317.00		211,317.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			12,831,673.44	12,831,673.44		12,831,673.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			12,831,673.44	12,831,673.44		12,831,673.44		
2) Ending Balance, June 30 (E + F1e)			12,564,278.44	11,424,861.44		10,613,301.44		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
Stores		9712	35,000.00	35,000.00		35,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,653,595.88	1,289,174.90		489,174.90		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		56,745.00		
d) Assigned								
Other Assignments		9780	1,500,000.00	1,500,000.00		1,500,000.00		
Deferred Maintenance Reserve	0000	9780	1,500,000.00					
Deferred Maintenance Reserve	0000	9780		1,500,000.00				
Deferred Maintenance Reserve	0000	9780				1,500,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,563,110.00	3,795,727.00		3,865,129.00		
Unassigned/Unappropriated Amount		9790	5,787,572.56	4,779,959.54		4,642,252.54		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	32,889,097.00	31,588,821.00	20,489,678.00	32,590,979.00	1,002,158.00	3.2%
Education Protection Account State Aid - Current Year		8012	6,573,783.00	6,643,927.00	3,321,964.00	6,733,674.00	89,747.00	1.4%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	230,000.00	3,489,863.21	(48,528.00)	(278,528.00)	-121.1%
Tax Relief Subventions								
Homeowners' Exemptions		8021	134,405.00	131,592.00	66,155.76	131,592.00	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	150.00	168.00	141.07	168.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,179,547.00	8,993,443.00	4,068,802.97	8,993,443.00	0.00	0.0%
Unsecured Roll Taxes		8042	236,731.00	369,220.00	198,148.59	369,220.00	0.00	0.0%
Prior Years' Taxes		8043	2,000.00	2,680.00	4,142.59	2,680.00	0.00	0.0%
Supplemental Taxes		8044	79,787.00	100,000.00	74,443.76	100,000.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,291,384.00)	(1,379,243.00)	(508,904.76)	(1,379,243.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	2,217,458.53	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	10,383.35	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			46,804,116.00	46,680,608.00	33,432,277.07	47,493,985.00	813,377.00	1.7%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(953,266.00)	(1,117,640.00)	0.00	(1,117,640.00)	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	953,266.00	953,266.00	0.00	953,266.00	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	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(387,690.00)	(383,800.00)	(265,786.49)	(389,430.00)	(5,630.00)	1.5%
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			46,416,426.00	46,132,434.00	33,166,490.58	46,940,181.00	807,747.00	1.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	1,263,315.00	1,263,315.00	0.00	1,170,661.00	(92,654.00)	-7.3%
Special Education Discretionary Grants		8182	122,410.00	153,390.00	30,713.50	153,390.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,780,190.00	1,996,985.00	1,244,371.47	1,996,985.00	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	372,655.00	383,729.00	217,159.00	385,022.00	1,293.00	0.3%
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	144,708.00	170,695.00	103,267.81	170,695.00	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	57,507.00	57,507.00	0.00	68,187.00	10,680.00	18.6%
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	236,167.00	236,167.00	225,119.86	290,011.00	53,844.00	22.8%
TOTAL, FEDERAL REVENUE			3,976,952.00	4,261,788.00	1,820,631.64	4,234,951.00	(26,837.00)	-0.6%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding								
Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement								
Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan								
Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	288,855.00	288,855.00	0.00	0.00	(288,855.00)	-100.0%
Economic Impact Aid	7090-7091	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	122,309.00	122,309.00	0.00	0.00	(122,309.00)	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	198,702.00	250,899.00	250,899.00	250,899.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	1,140,524.00	1,203,073.00	345,133.68	1,203,073.00	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	646,631.00	646,631.00	581,967.90	646,631.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	398,400.00	398,400.00	327,600.00	409,500.00	11,100.00	2.8%
All Other State Revenue	All Other	8590	240,313.00	1,730,877.00	1,431,949.15	1,731,427.00	550.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			3,035,734.00	4,641,044.00	2,937,549.73	4,241,530.00	(399,514.00)	-8.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	35,000.00	35,000.00	27,584.50	35,000.00	0.00	0.0%
Interest		8660	30,000.00	30,000.00	14,495.76	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	150,000.00	399,678.00	150,064.57	422,154.00	22,476.00	5.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	134,100.00	134,100.00	2,263.99	134,100.00	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	2,282,173.00	2,282,173.00	1,342,932.00	2,134,558.00	(147,615.00)	-6.5%
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			2,631,273.00	2,880,951.00	1,537,340.82	2,755,812.00	(125,139.00)	-4.3%
TOTAL, REVENUES			56,060,385.00	57,916,217.00	39,462,012.77	58,172,474.00	256,257.00	0.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	21,978,758.00	22,741,886.00	14,360,906.46	24,156,006.00	(1,414,120.00)	-6.2%
Certificated Pupil Support Salaries		1200	982,058.00	1,101,681.00	636,655.58	1,048,158.00	53,523.00	4.9%
Certificated Supervisors' and Administrators' Salaries		1300	2,686,002.00	2,728,007.00	1,778,544.17	2,740,035.00	(12,028.00)	-0.4%
Other Certificated Salaries		1900	161,714.00	321,714.00	113,427.36	376,798.00	(55,084.00)	-17.1%
TOTAL, CERTIFICATED SALARIES			25,808,532.00	26,893,288.00	16,889,533.57	28,320,997.00	(1,427,709.00)	-5.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,160,357.00	1,204,268.00	718,989.65	1,141,934.00	62,334.00	5.2%
Classified Support Salaries		2200	4,508,433.00	4,642,559.00	3,077,292.21	4,596,425.00	46,134.00	1.0%
Classified Supervisors' and Administrators' Salaries		2300	546,556.00	616,974.00	378,463.13	626,862.00	(9,888.00)	-1.6%
Clerical, Technical and Office Salaries		2400	2,066,074.00	2,223,442.00	1,343,159.94	2,136,135.00	87,307.00	3.9%
Other Classified Salaries		2900	339,390.00	450,831.00	238,579.71	453,826.00	(2,995.00)	-0.7%
TOTAL, CLASSIFIED SALARIES			8,620,810.00	9,138,074.00	5,756,484.64	8,955,182.00	182,892.00	2.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	2,234,671.00	2,216,237.00	1,369,285.90	2,316,572.00	(100,335.00)	-4.5%
PERS		3201-3202	907,730.00	952,389.00	623,359.32	964,271.00	(11,882.00)	-1.2%
OASDI/Medicare/Alternative		3301-3302	1,001,577.00	1,008,737.00	670,489.90	1,035,659.00	(26,922.00)	-2.7%
Health and Welfare Benefits		3401-3402	3,522,830.00	3,907,549.00	2,479,598.99	3,969,304.00	(61,755.00)	-1.6%
Unemployment Insurance		3501-3502	19,641.00	19,681.00	30,745.84	20,669.00	(988.00)	-5.0%
Workers' Compensation		3601-3602	1,203,864.00	1,193,047.00	777,209.99	1,238,607.00	(45,560.00)	-3.8%
OPEB, Allocated		3701-3702	267,796.00	267,796.00	(208,586.54)	267,796.00	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	62,363.00	3,549.00	0.00	0.00	3,549.00	100.0%
Other Employee Benefits		3901-3902	323,412.00	326,868.00	308,722.80	326,868.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			9,543,884.00	9,895,853.00	6,050,826.20	10,139,746.00	(243,893.00)	-2.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	372,431.00	372,431.00	236,475.35	372,431.00	0.00	0.0%
Books and Other Reference Materials		4200	151,131.00	167,396.00	74,450.03	72,093.00	95,303.00	56.9%
Materials and Supplies		4300	2,688,640.00	2,600,496.00	843,949.64	2,355,275.00	245,221.00	9.4%
Noncapitalized Equipment		4400	88,047.00	250,519.00	164,906.40	269,720.00	(19,201.00)	-7.7%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			3,300,249.00	3,390,842.00	1,319,781.42	3,069,519.00	321,323.00	9.5%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	972,000.00	488,698.98	972,000.00	0.00	0.0%
Travel and Conferences		5200	60,519.00	153,079.00	117,520.46	181,090.00	(28,011.00)	-18.3%
Dues and Memberships		5300	35,350.00	35,490.00	20,879.58	36,251.00	(761.00)	-2.1%
Insurance		5400-5450	381,134.00	381,134.00	362,324.00	380,634.00	500.00	0.1%
Operations and Housekeeping Services		5500	1,260,000.00	1,260,000.00	942,566.80	1,260,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	403,000.00	423,834.00	369,954.07	429,831.00	(5,997.00)	-1.4%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	5,677,407.00	5,037,377.00	2,557,491.64	5,212,383.00	(175,006.00)	-3.5%
Communications		5900	177,315.00	180,188.00	100,743.64	180,197.00	(9.00)	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,994,725.00	8,443,102.00	4,960,179.17	8,652,386.00	(209,284.00)	-2.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	12,250.00	8,000.00	(8,000.00)	New
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	752,623.00	777,623.00	236,011.07	460,769.00	316,854.00	40.7%
Equipment Replacement		6500	7,000.00	22,000.00	10,750.00	22,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			759,623.00	799,623.00	259,011.07	490,769.00	308,854.00	38.6%
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	42,215.00	127,179.00	0.00	127,179.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			42,215.00	127,179.00	0.00	127,179.00	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	(297,598.00)	(292,161.00)	(118,650.75)	(292,161.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(297,598.00)	(292,161.00)	(118,650.75)	(292,161.00)	0.00	0.0%
TOTAL, EXPENDITURES			55,772,440.00	58,395,800.00	35,117,165.32	59,463,617.00	(1,067,817.00)	-1.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	555,340.00	927,229.00	927,228.13	927,229.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			555,340.00	927,229.00	927,228.13	927,229.00	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)			(555,340.00)	(927,229.00)	(927,228.13)	(927,229.00)	0.00	0.0%

Resource	Description	2013-14
		Projected Year Totals
6300	Lottery: Instructional Materials	46,983.52
6500	Special Education	950.00
7240	Transportation: Special Education (Severely	2,423.26
8150	Ongoing & Major Maintenance Account (RM.	208,476.69
9010	Other Restricted Local	230,341.43
Total, Restricted Balance		489,174.90

OTHER FUNDS

Description	Resource Codes	Object Codes	Original Budget (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	164,374.00	0.00	164,374.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	10,522.00	0.00	10,522.00	0.00	0.0%
3) Other State Revenue		8300-8599	164,374.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500.00	500.00	3,564.22	500.00	0.00	0.0%
5) TOTAL, REVENUES			164,874.00	175,396.00	3,564.22	175,396.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	128,249.00	128,249.00	59,670.14	128,249.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,994.00	2,994.00	2,540.76	2,994.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,621.00	25,621.00	9,089.19	25,621.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,196.00	30,718.00	2,702.28	30,718.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,295.00	6,295.00	3,328.71	6,295.00	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			183,355.00	193,877.00	77,331.08	193,877.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(18,481.00)	(18,481.00)	(73,766.86)	(18,481.00)		
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)			(18,481.00)	(18,481.00)	(73,766.86)	(18,481.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	64,854.64	64,854.64		64,854.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			64,854.64	64,854.64		64,854.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			64,854.64	64,854.64		64,854.64		
2) Ending Balance, June 30 (E + F1e)			46,373.64	46,373.64		46,373.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	46,373.64	46,373.64		46,373.64		
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)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	164,374.00	0.00	164,374.00	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	164,374.00	0.00	164,374.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	10,522.00	0.00	10,522.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	10,522.00	0.00	10,522.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	164,374.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			164,374.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	500.00	500.00	85.22	500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	3,479.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500.00	500.00	3,564.22	500.00	0.00	0.0%
TOTAL, REVENUES			164,874.00	175,396.00	3,564.22	175,396.00		

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	95,000.00	95,000.00	21,524.72	95,000.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,314.00	3,314.00	2,108.47	3,314.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	19,935.00	19,935.00	13,560.15	19,935.00	0.00	0.0%
Other Certificated Salaries		1900	10,000.00	10,000.00	22,476.80	10,000.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			128,249.00	128,249.00	59,670.14	128,249.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	2,994.00	2,994.00	2,540.76	2,994.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,994.00	2,994.00	2,540.76	2,994.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,757.00	9,807.00	3,821.64	9,807.00	0.00	0.0%
PERS		3201-3202	692.00	740.00	521.31	740.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,342.00	2,342.00	1,154.40	2,342.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	8,164.00	8,164.00	1,408.30	8,164.00	0.00	0.0%
Unemployment Insurance		3501-3502	67.00	67.00	51.17	67.00	0.00	0.0%
Workers' Compensation		3601-3602	4,501.00	4,501.00	2,132.37	4,501.00	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	98.00	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			25,621.00	25,621.00	9,089.19	25,621.00	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	980.00	1,409.94	980.00	0.00	0.0%
Materials and Supplies		4300	21,196.00	29,738.00	1,292.34	29,738.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,196.00	30,718.00	2,702.28	30,718.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,295.00	5,295.00	3,252.21	5,295.00	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	1,000.00	76.50	1,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,295.00	6,295.00	3,328.71	6,295.00	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	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			183,355.00	193,877.00	77,331.08	193,877.00		

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

Resource	Description	2013/14 Projected Year Totals
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	164,937.00	96,964.00	164,937.00	0.00	0.0%
3) Other State Revenue		8300-8599	1,110,000.00	934,631.00	674,359.20	934,631.00	0.00	0.0%
4) Other Local Revenue		8600-8799	219,073.00	232,115.00	150,331.54	291,162.00	59,047.00	25.4%
5) TOTAL, REVENUES			1,329,073.00	1,331,683.00	921,654.74	1,390,730.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	396,801.00	406,027.00	308,316.46	423,007.00	(16,980.00)	-4.2%
2) Classified Salaries		2000-2999	420,981.00	348,030.00	291,591.77	332,787.00	15,243.00	4.4%
3) Employee Benefits		3000-3999	335,929.00	297,528.00	173,032.26	311,039.00	(13,511.00)	-4.5%
4) Books and Supplies		4000-4999	52,633.00	30,633.00	16,784.71	70,515.00	(39,882.00)	-130.2%
5) Services and Other Operating Expenditures		5000-5999	42,700.00	96,863.00	39,207.85	100,780.00	(3,917.00)	-4.0%
6) Capital Outlay		6000-6999	0.00	78,010.00	0.00	78,010.00	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	80,029.00	74,592.00	22,424.72	74,592.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,329,073.00	1,331,683.00	851,357.77	1,390,730.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	70,296.97	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	70,296.97	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,166.31	71,166.31		71,166.31	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,166.31	71,166.31		71,166.31		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,166.31	71,166.31		71,166.31		
2) Ending Balance, June 30 (E + F1e)			71,166.31	71,166.31		71,166.31		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	62,213.00	62,213.00		62,213.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	8,953.31	8,953.31		8,953.31		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	164,937.00	96,964.00	164,937.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	164,937.00	96,964.00	164,937.00	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	1,100,000.00	846,621.00	659,218.00	846,621.00	0.00	0.0%
All Other State Revenue	All Other	8590	10,000.00	88,010.00	15,141.20	88,010.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			1,110,000.00	934,631.00	674,359.20	934,631.00	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	(138.73)	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	0.00	13,042.00	56,524.52	13,042.00	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	219,073.00	219,073.00	93,945.75	278,120.00	59,047.00	27.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			219,073.00	232,115.00	150,331.54	291,162.00	59,047.00	25.4%
TOTAL, REVENUES			1,329,073.00	1,331,683.00	921,654.74	1,390,730.00		

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	311,427.00	326,764.00	254,644.91	343,744.00	(16,980.00)	-5.2%
Certificated Pupil Support Salaries		1200	6,480.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	78,894.00	79,263.00	53,671.55	79,263.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			396,801.00	406,027.00	308,316.46	423,007.00	(16,980.00)	-4.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	286,335.00	210,776.00	197,836.20	192,690.00	18,086.00	8.6%
Classified Support Salaries		2200	19,145.00	19,145.00	9,963.67	19,659.00	(514.00)	-2.7%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	34,471.00	36,111.00	27,573.66	36,111.00	0.00	0.0%
Other Classified Salaries		2900	81,030.00	81,998.00	56,218.24	84,327.00	(2,329.00)	-2.8%
TOTAL, CLASSIFIED SALARIES			420,981.00	348,030.00	291,591.77	332,787.00	15,243.00	4.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	31,150.00	38,473.00	22,777.74	41,121.00	(2,648.00)	-6.9%
PERS		3201-3202	49,864.00	58,610.00	29,693.82	56,824.00	1,786.00	3.0%
OASDI/Medicare/Alternative		3301-3302	61,192.00	45,321.00	24,758.85	44,119.00	1,202.00	2.7%
Health and Welfare Benefits		3401-3402	147,010.00	116,001.00	73,979.07	129,221.00	(13,220.00)	-11.4%
Unemployment Insurance		3501-3502	5,027.00	1,167.00	578.91	1,223.00	(56.00)	-4.8%
Workers' Compensation		3601-3602	29,543.00	31,956.00	20,595.87	32,531.00	(575.00)	-1.8%
OPEB, Allocated		3701-3702	6,000.00	6,000.00	0.00	6,000.00	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	6,143.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	648.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			335,929.00	297,528.00	173,032.26	311,039.00	(13,511.00)	-4.5%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	8,573.00	3,573.00	0.00	1,807.00	1,766.00	49.4%
Materials and Supplies		4300	43,960.00	26,960.00	15,698.90	68,608.00	(41,648.00)	-154.5%
Noncapitalized Equipment		4400	100.00	100.00	1,085.81	100.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			52,633.00	30,633.00	16,784.71	70,515.00	(39,882.00)	-130.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	15,700.00	15,700.00	7,251.39	16,073.00	(373.00)	-2.4%
Dues and Memberships		5300	1,500.00	1,500.00	225.00	1,500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,500.00	7,030.00	5,947.44	7,030.00	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	17,000.00	69,633.00	23,381.84	73,177.00	(3,544.00)	-5.1%
Communications		5900	3,000.00	3,000.00	2,402.18	3,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			42,700.00	96,863.00	39,207.85	100,780.00	(3,917.00)	-4.0%
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	78,010.00	0.00	78,010.00	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	78,010.00	0.00	78,010.00	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	80,029.00	74,592.00	22,424.72	74,592.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			80,029.00	74,592.00	22,424.72	74,592.00	0.00	0.0%
TOTAL, EXPENDITURES			1,329,073.00	1,331,683.00	851,357.77	1,390,730.00		

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

Resource	Description	2013/14
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	62,213.00
Total, Restricted Balance		<u>62,213.00</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	2,993,926.00	2,993,926.00	1,333,486.03	2,993,926.00	0.00	0.0%
3) Other State Revenue		8300-8599	220,990.00	220,990.00	99,167.70	220,990.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,100,000.00	1,100,000.00	451,523.15	1,100,000.00	0.00	0.0%
5) TOTAL, REVENUES			4,314,916.00	4,314,916.00	1,884,176.88	4,314,916.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,242,848.00	1,242,848.00	756,740.75	1,242,848.00	0.00	0.0%
3) Employee Benefits		3000-3999	439,895.00	439,895.00	237,297.94	439,895.00	0.00	0.0%
4) Books and Supplies		4000-4999	2,140,604.00	2,140,604.00	1,185,405.17	2,140,604.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	274,000.00	274,000.00	229,857.98	274,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	217,569.00	217,569.00	96,226.03	217,569.00	0.00	0.0%
9) TOTAL, EXPENDITURES			4,314,916.00	4,314,916.00	2,505,527.87	4,314,916.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	(621,350.99)	0.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(621,350.99)	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	497,491.61	497,491.61		497,491.61	0.00	0.0%
b) Audit Adjustments		9793	(21,175.00)	(21,175.00)		(21,175.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			476,316.61	476,316.61		476,316.61		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			476,316.61	476,316.61		476,316.61		
2) Ending Balance, June 30 (E + F1e)			476,316.61	476,316.61		476,316.61		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	457.00	457.00		457.00		
Stores		9712	58,600.00	58,600.00		58,600.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	417,259.61	417,259.61		417,259.61		
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)
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	2,993,926.00	2,993,926.00	1,333,486.03	2,993,926.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			2,993,926.00	2,993,926.00	1,333,486.03	2,993,926.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	220,990.00	220,990.00	99,167.70	220,990.00	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			220,990.00	220,990.00	99,167.70	220,990.00	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	1,100,000.00	1,100,000.00	449,260.30	1,100,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	2,262.85	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,100,000.00	1,100,000.00	451,523.15	1,100,000.00	0.00	0.0%
TOTAL, REVENUES			4,314,916.00	4,314,916.00	1,884,176.88	4,314,916.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	1,061,950.00	1,061,950.00	653,347.34	1,061,950.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	76,555.00	76,555.00	62,997.12	76,555.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	104,343.00	104,343.00	40,396.29	104,343.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,242,848.00	1,242,848.00	756,740.75	1,242,848.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,238.00	1,238.00	0.00	1,238.00	0.00	0.0%
PERS		3201-3202	136,189.00	154,968.00	74,555.08	154,968.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	91,474.00	91,474.00	55,663.31	91,474.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	148,988.00	148,988.00	80,655.79	148,988.00	0.00	0.0%
Unemployment Insurance		3501-3502	624.00	624.00	458.55	624.00	0.00	0.0%
Workers' Compensation		3601-3602	42,603.00	42,603.00	25,965.21	42,603.00	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	18,779.00	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			439,895.00	439,895.00	237,297.94	439,895.00	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	40,000.00	40,000.00	61,851.00	40,000.00	0.00	0.0%
Noncapitalized Equipment		4400	5,000.00	5,000.00	18,226.12	5,000.00	0.00	0.0%
Food		4700	2,095,604.00	2,095,604.00	1,105,328.05	2,095,604.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			2,140,604.00	2,140,604.00	1,185,405.17	2,140,604.00	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	1,900.00	1,900.00	38.70	1,900.00	0.00	0.0%
Dues and Memberships		5300	100.00	100.00	55.00	100.00	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	40,000.00	40,000.00	26,817.75	40,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	228,000.00	228,000.00	197,663.81	228,000.00	0.00	0.0%
Communications		5900	4,000.00	4,000.00	5,282.72	4,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			274,000.00	274,000.00	229,857.98	274,000.00	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	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%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	217,569.00	217,569.00	96,226.03	217,569.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			217,569.00	217,569.00	96,226.03	217,569.00	0.00	0.0%
TOTAL, EXPENDITURES			4,314,916.00	4,314,916.00	2,505,527.87	4,314,916.00		

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

Resource	Description	2013/14 Projected Year Totals
5310	Child Nutrition: School Programs (e.g., School Lunch, School	379,774.15
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Cer	37,485.46
Total, Restricted Balance		<u>417,259.61</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,095,842.00	3,095,842.00	3,253,237.29	4,095,842.00	1,000,000.00	32.3%
5) TOTAL, REVENUES			3,095,842.00	3,095,842.00	3,253,237.29	4,095,842.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	73,138.00	73,138.00	52,521.17	78,138.00	(5,000.00)	-6.8%
3) Employee Benefits		3000-3999	28,479.00	27,306.00	17,742.17	27,556.00	(250.00)	-0.9%
4) Books and Supplies		4000-4999	0.00	0.00	6,239.49	10,000.00	(10,000.00)	New
5) Services and Other Operating Expenditures		5000-5999	1,172,909.00	1,172,909.00	473,015.06	1,417,285.00	(244,376.00)	-20.8%
6) Capital Outlay		6000-6999	0.00	0.00	6,037,185.39	6,193,636.00	(6,193,636.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	4,757,891.00	4,757,891.00	4,624,488.21	4,757,891.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,032,417.00	6,031,244.00	11,211,191.49	12,484,506.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,936,575.00)	(2,935,402.00)	(7,957,954.20)	(8,388,664.00)		
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)			(2,936,575.00)	(2,935,402.00)	(7,957,954.20)	(8,388,664.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20,131,081.14	20,131,081.14		20,131,081.14	0.00	0.0%
b) Audit Adjustments		9793	(663,398.00)	(663,398.00)		(663,398.00)	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			19,467,683.14	19,467,683.14		19,467,683.14		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			19,467,683.14	19,467,683.14		19,467,683.14		
2) Ending Balance, June 30 (E + F1e)			16,531,108.14	16,532,281.14		11,079,019.14		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	6,882,906.77	6,882,906.77		1,668,070.77		
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	9,648,201.37	9,649,374.37		9,410,948.37		
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	1,000,000.00	1,000,000.00	778,217.05	1,000,000.00	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	300,500.00	300,500.00	7,988.13	300,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	700,000.00	700,000.00	1,371,690.15	1,700,000.00	1,000,000.00	142.9%
Other Local Revenue All Other Local Revenue		8699	1,095,342.00	1,095,342.00	1,095,341.96	1,095,342.00	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			3,095,842.00	3,095,842.00	3,253,237.29	4,095,842.00	1,000,000.00	32.3%
TOTAL, REVENUES			3,095,842.00	3,095,842.00	3,253,237.29	4,095,842.00		

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	31,425.00	31,425.00	23,642.54	34,325.00	(2,900.00)	-9.2%
Clerical, Technical and Office Salaries		2400	41,713.00	41,713.00	28,878.63	43,813.00	(2,100.00)	-5.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			73,138.00	73,138.00	52,521.17	78,138.00	(5,000.00)	-6.8%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,351.00	8,351.00	5,734.91	8,351.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,596.00	5,596.00	3,530.28	5,596.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	10,813.00	10,813.00	6,600.83	10,813.00	0.00	0.0%
Unemployment Insurance		3501-3502	38.00	38.00	90.27	38.00	0.00	0.0%
Workers' Compensation		3601-3602	2,508.00	2,508.00	1,785.88	2,758.00	(250.00)	-10.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,173.00	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			28,479.00	27,306.00	17,742.17	27,556.00	(250.00)	-0.9%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	2,555.61	10,000.00	(10,000.00)	New
Noncapitalized Equipment		4400	0.00	0.00	3,683.88	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	6,239.49	10,000.00	(10,000.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	0.00	500.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	45,000.00	45,000.00	28,785.12	45,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,127,409.00	1,127,409.00	444,229.94	1,371,785.00	(244,376.00)	-21.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,172,909.00	1,172,909.00	473,015.06	1,417,285.00	(244,376.00)	-20.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	44,723.00	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	5,944,168.99	6,145,336.00	(6,145,336.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	48,293.40	48,300.00	(48,300.00)	New
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	6,037,185.39	6,193,636.00	(6,193,636.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	3,292,563.00	3,292,563.00	3,159,160.21	3,292,563.00	0.00	0.0%
Other Debt Service - Principal		7439	1,465,328.00	1,465,328.00	1,465,328.00	1,465,328.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			4,757,891.00	4,757,891.00	4,624,488.21	4,757,891.00	0.00	0.0%
TOTAL, EXPENDITURES			6,032,417.00	6,031,244.00	11,211,191.49	12,484,506.00		

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

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	1,668,070.77
Total, Restricted Balance		1,668,070.77

Description	Resource Codes	Object Codes	Original Budget (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	126,173.00	126,173.00	352,200.35	126,173.00	0.00	0.0%
5) TOTAL, REVENUES			126,173.00	126,173.00	352,200.35	126,173.00		
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	126,173.00	498,062.00	466,518.47	498,062.00	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			126,173.00	498,062.00	466,518.47	498,062.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	(371,889.00)	(114,318.12)	(371,889.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	555,340.00	927,229.00	927,228.13	927,229.00	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			555,340.00	927,229.00	927,228.13	927,229.00		

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)			555,340.00	555,340.00	812,910.01	555,340.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,855,365.16	1,855,365.16		1,855,365.16	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,855,365.16	1,855,365.16		1,855,365.16		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,855,365.16	1,855,365.16		1,855,365.16		
2) Ending Balance, June 30 (E + F1e)			2,410,705.16	2,410,705.16		2,410,705.16		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,407,199.35	2,407,199.35		2,407,199.35		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	3,505.81	3,505.81		3,505.81		
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								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Interest		8660	0.00	0.00	1,587.22	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	126,173.00	126,173.00	350,613.13	126,173.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			126,173.00	126,173.00	352,200.35	126,173.00	0.00	0.0%
TOTAL, REVENUES			126,173.00	126,173.00	352,200.35	126,173.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	126,173.00	126,173.00	94,629.84	126,173.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	371,889.00	371,888.63	371,889.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			126,173.00	498,062.00	466,518.47	498,062.00	0.00	0.0%
TOTAL, EXPENDITURES			126,173.00	498,062.00	466,518.47	498,062.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	555,340.00	927,229.00	927,228.13	927,229.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			555,340.00	927,229.00	927,228.13	927,229.00	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%
(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)			555,340.00	927,229.00	927,228.13	927,229.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	2,407,199.35
Total, Restricted Balance		2,407,199.35

Description	Resource Codes	Object Codes	Original Budget (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	200.00	200.00	3.72	200.00	0.00	0.0%
5) TOTAL, REVENUES			200.00	200.00	3.72	200.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,100.00	2,100.00	1,300.00	2,100.00	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			2,100.00	2,100.00	1,300.00	2,100.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,900.00)	(1,900.00)	(1,296.28)	(1,900.00)		
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)			(1,900.00)	(1,900.00)	(1,296.28)	(1,900.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	45,536.43	45,536.43		45,536.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			45,536.43	45,536.43		45,536.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			45,536.43	45,536.43		45,536.43		
2) Ending Net Position, June 30 (E + F1e)			43,636.43	43,636.43		43,636.43		
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	43,636.43	43,636.43		43,636.43		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	200.00	200.00	3.72	200.00	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%
TOTAL, OTHER LOCAL REVENUE			200.00	200.00	3.72	200.00	0.00	0.0%
TOTAL, REVENUES			200.00	200.00	3.72	200.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,100.00	2,100.00	1,300.00	2,100.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,100.00	2,100.00	1,300.00	2,100.00	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%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			2,100.00	2,100.00	1,300.00	2,100.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

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

SUPPLEMENTAL SCHEDULES

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	4,801.42	4,801.42	4,801.42	4,893.91	92.49	2%
2. Special Education	119.91	119.91	119.91	119.91	0.00	0%
HIGH SCHOOL						
3. General Education	1,957.21	1,957.21	1,957.21	2,006.34	49.13	3%
4. Special Education	64.72	64.72	64.72	64.72	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	16.12	16.12	16.12	20.17	4.05	25%
7. TOTAL, K-12 ADA	6,959.38	6,959.38	6,959.38	7,105.05	145.67	2%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	6,959.38	6,959.38	6,959.38	7,105.05	145.67	2%
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	366.11	366.11	366.11	366.11	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)	366.11	366.11	366.11	366.11	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
BASIC AID OPEN ENROLLMENT						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)										
A. BEGINNING CASH			7,586,113.00	11,271,390.00	11,299,898.00	12,998,255.00	12,218,422.00	12,399,737.00	16,621,354.00	17,922,968.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		0.00	1,596,854.00	4,535,318.00	2,874,336.00	2,874,336.00	4,535,318.00	7,248,282.00	(3,393,717.00)
Property Taxes	8020-8079		0.00	12,373.00	149,410.00	41,979.00	50,469.00	4,137,583.00	1,709,459.00	12,135.00
Miscellaneous Funds	8080-8099		0.00	(23,028.00)	(46,056.00)	(30,704.00)	(30,704.00)	(30,704.00)	(22,356.00)	(54,782.00)
Federal Revenue	8100-8299		30,473.00	6,617.00	221,717.00	209,024.00	0.00	0.00	0.00	942,078.00
Other State Revenue	8300-8599		0.00	0.00	730,200.00	62,549.00	1,887,739.00	0.00	681,689.00	1,293,115.00
Other Local Revenue	8600-8799		8,208.00	228,675.00	36,019.00	622,445.00	225,417.00	43,633.00	390,243.00	(141,531.00)
Interfund Transfers In	8910-8929		0.00	0.00						
All Other Financing Sources	8930-8979		0.00	0.00						
TOTAL RECEIPTS			38,681.00	1,821,491.00	5,626,608.00	3,779,629.00	5,007,257.00	8,685,830.00	10,007,317.00	(1,342,702.00)
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		221,375.00	2,306,726.00	2,336,381.00	2,364,814.00	2,440,878.00	2,403,549.00	2,413,189.00	2,148,343.00
Classified Salaries	2000-2999		360,747.00	735,334.00	730,414.00	786,199.00	773,164.00	804,692.00	749,476.00	667,031.00
Employee Benefits	3000-3999		418,271.00	679,165.00	826,536.00	798,736.00	852,060.00	838,827.00	820,736.00	696,702.00
Books and Supplies	4000-4999		14,389.00	185,793.00	141,723.00	324,357.00	203,541.00	133,978.00	167,184.00	102,137.00
Services	5000-5999		601,664.00	377,242.00	490,380.00	696,715.00	606,089.00	382,596.00	765,501.00	840,197.00
Capital Outlay	6000-6599		27,268.00			(14,812.00)	(22,425.00)			(81,414.00)
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629			371,889.00						
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			1,643,714.00	4,656,149.00	4,525,434.00	4,956,009.00	4,853,307.00	4,563,642.00	4,916,086.00	4,372,996.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	25,000.00								
Accounts Receivable	9200-9299	11,957,164.00	6,874,404.00	2,875,216.00	497,571.00	507,032.00	26,483.00	188.00	909,198.00	155.00
Due From Other Funds	9310	214,149.00								
Stores	9320	28,641.00								
Prepaid Expenditures	9330	950.00								
Other Current Assets	9340									
SUBTOTAL ASSETS		12,225,904.00	6,874,404.00	2,875,216.00	497,571.00	507,032.00	26,483.00	188.00	909,198.00	155.00
Liabilities										
Accounts Payable	9500-9599	6,984,977.00	1,584,094.00	12,050.00	(99,612.00)	(94,198.00)	(882.00)	(99,241.00)	4,698,815.00	(70,158.00)
Due To Other Funds	9610	0.00								
Current Loans	9640	0.00								
Deferred Revenues	9650	206,683.00				204,683.00				
SUBTOTAL LIABILITIES		7,191,660.00	1,584,094.00	12,050.00	(99,612.00)	110,485.00	(882.00)	(99,241.00)	4,698,815.00	(70,158.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		5,034,244.00	5,290,310.00	2,863,166.00	597,183.00	396,547.00	27,365.00	99,429.00	(3,789,617.00)	70,313.00
E. NET INCREASE/DECREASE (B - C + D)			3,685,277.00	28,508.00	1,698,357.00	(779,833.00)	181,315.00	4,221,617.00	1,301,614.00	(5,645,385.00)
F. ENDING CASH (A + E)			11,271,390.00	11,299,898.00	12,998,255.00	12,218,422.00	12,399,737.00	16,621,354.00	17,922,968.00	12,277,583.00
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

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

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		12,277,583.00	8,064,934.00	6,210,667.00	2,457,558.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	0.00	1,352,669.00	0.00	0.00	17,759,230.00	(106,501.00)	39,276,125.00	39,276,125.00
Property Taxes	8020-8079	12,444.00	660,657.00	4,086.00	550,641.00	0.00	876,624.00	8,217,860.00	8,217,860.00
Miscellaneous Funds	8080-8099	(56,575.00)	(28,288.00)	(28,288.00)	(28,288.00)	(28,288.00)	(145,743.00)	(553,804.00)	(553,804.00)
Federal Revenue	8100-8299	1,228,654.00	471,677.00	888,543.00	193,005.00	0.00	43,163.00	4,234,951.00	4,234,951.00
Other State Revenue	8300-8599	257,147.00	183,541.00	0.00	0.00	0.00	(854,450.00)	4,241,530.00	4,241,530.00
Other Local Revenue	8600-8799	(210,765.00)	(177,212.00)	(218,597.00)	(569,237.00)	0.00	2,518,514.00	2,755,812.00	2,755,812.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,230,905.00	2,463,044.00	645,744.00	146,121.00	17,730,942.00	2,331,607.00	58,172,474.00	58,172,474.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	2,473,775.00	2,187,493.00	2,170,365.00	2,341,645.00		2,512,464.00	28,320,997.00	28,320,997.00
Classified Salaries	2000-2999	717,099.00	679,952.00	700,948.00	915,755.00		334,371.00	8,955,182.00	8,955,182.00
Employee Benefits	3000-3999	820,463.00	683,720.00	713,145.00	1,320,704.00		670,681.00	10,139,746.00	10,139,746.00
Books and Supplies	4000-4999	102,380.00	140,558.00	152,338.00	1,401,141.00		0.00	3,069,519.00	3,069,519.00
Services	5000-5999	842,086.00	696,134.00	725,364.00	1,628,418.00		0.00	8,652,386.00	8,652,386.00
Capital Outlay	6000-6599				582,152.00		0.00	490,769.00	490,769.00
Other Outgo	7000-7499				(164,982.00)		0.00	(164,982.00)	(164,982.00)
Interfund Transfers Out	7600-7629	555,340.00					0.00	927,229.00	927,229.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		5,511,143.00	4,387,857.00	4,462,160.00	8,024,833.00	0.00	3,517,516.00	60,390,846.00	60,390,846.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	4.00	226.00	0.00	(76,686.00)			11,613,791.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		4.00	226.00	0.00	(76,686.00)	0.00	0.00	11,613,791.00	
Liabilities									
Accounts Payable	9500-9599	(67,585.00)	(70,320.00)	(63,307.00)	100,606.00	820,352.00		6,650,614.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							204,683.00	
SUBTOTAL LIABILITIES		(67,585.00)	(70,320.00)	(63,307.00)	100,606.00	820,352.00	0.00	6,855,297.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		67,589.00	70,546.00	63,307.00	(177,292.00)	(820,352.00)	0.00	4,758,494.00	
E. NET INCREASE/DECREASE (B - C + D)		(4,212,649.00)	(1,854,267.00)	(3,753,109.00)	(8,056,004.00)	16,910,590.00	(1,185,909.00)	2,540,122.00	(2,218,372.00)
F. ENDING CASH (A + E)		8,064,934.00	6,210,667.00	2,457,558.00	(5,598,446.00)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								10,126,235.00	

	Object	Beginning Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019									
Property Taxes	8020-8079									
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299									
Other State Revenue	8300-8599									
Other Local Revenue	8600-8799									
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999									
Classified Salaries	2000-2999									
Employee Benefits	3000-3999									
Books and Supplies	4000-4999									
Services	5000-5999									
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS										
<u>Assets</u>										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299									
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Liabilities</u>										
Accounts Payable	9500-9599									
Due To Other Funds	9610									
Current Loans	9640									
Deferred Revenues	9650									
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<u>Nonoperating</u>										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
E. NET INCREASE/DECREASE (B - C + D)			0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)			(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)
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		(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019							0.00	
Property Taxes	8020-8079							0.00	
Miscellaneous Funds	8080-8099							0.00	
Federal Revenue	8100-8299							0.00	
Other State Revenue	8300-8599							0.00	
Other Local Revenue	8600-8799							0.00	
Interfund Transfers In	8910-8929							0.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999							0.00	
Classified Salaries	2000-2999							0.00	
Employee Benefits	3000-3999							0.00	
Books and Supplies	4000-4999							0.00	
Services	5000-5999							0.00	
Capital Outlay	6000-6599							0.00	
Other Outgo	7000-7499							0.00	
Interfund Transfers Out	7600-7629							0.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Liabilities</u>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							0.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<u>Nonoperating</u>									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
E. NET INCREASE/DECREASE (B - C + D)		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
F. ENDING CASH (A + E)		(5,598,446.00)	(5,598,446.00)	(5,598,446.00)	(5,598,446.00)				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								(5,598,446.00)	

LOCAL CONTROL FUNDING FORMULA						
CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment				69.53%	COLA 69.53%	1.570% 2013-14
	ADA	Base	Gr Span	Supp	Concen	TARGET
Grades K-3	2,335.39	6,952	723	1,067	558	21,719,127
Grades 4-6	1,628.64	7,056		981	513	13,924,872
Grades 7-8	1,062.80	7,266		1,010	528	9,356,891
Grades 9-12	2,078.22	8,419	219	1,201	628	21,752,729
Subtract NSS	-	-	-			-
NSS Allowance		-				-
TOTAL BASE	7,105.05	52,946,154	2,143,617	7,658,927	4,004,920	66,753,619
Targeted Instructional Improvement						-
Transportation						411,164
LOCAL CONTROL FUNDING FORMULA (LCFF) TARGET						67,164,783

CALCULATE ECONOMIC RECOVERY TARGET			2013/14	2020/21
Revenue Limit per ADA inflated to 2020/21			6,910.85	7,905.77
Charter General Purpose BG/ADA inflated to 2020/21			-	-
Categorical Base per ADA			1,150.74	1,150.74
Total Economic Recovery Target per ADA			8,061.59	9,056.51
Statewide 90 th percentile rate			14,500.00	14,500.00
2020-21 LCFF Target rate per ADA			-	9,453.10
ECONOMIC RECOVERY TARGET per ADA				-
ECONOMIC RECOVERY TARGET x 2012-13 ADA				-
ECONOMIC RECOVERY TARGET PAYMENT			1/8	-

CALCULATE LCFF FLOOR			
		12-13 Rate	13-14 ADA
Current year Funded ADA times Base per ADA		5,250.12	7,105.05
Current year Funded ADA times Other RL per ADA		49.55	7,105.05
Necessary Small School Allowance at 12-13 rates			-
2012-13 Categoricals			7,212,927
2012-13 Charter Categorical & Supplemental BG/ 12-13 ADA * cy ADA			-
Less Fair Share Reduction			-
Beginning in 2014-15, prior year LCFF gap funding per ADA * cy ADA			-
LOCAL CONTROL FUNDING FORMULA (LCFF) FLOOR			44,867,347

CALCULATE LCFF PHASE-IN ENTITLEMENT					2013/14
LOCAL CONTROL FUNDING FORMULA TARGET					67,164,783
LOCAL CONTROL FUNDING FORMULA FLOOR					44,867,347
Difference or GAP (LCFF Target less LCFF Floor, if positive)					22,297,436
Multiply difference by funding rate					11.78%
ECONOMIC RECOVERY PAYMENT					-
LCFF Entitlement before Minimum State Aid provision					47,493,985

CALCULATE STATE AID					
LCFF Funding before Minimum State Aid					47,493,985
Less Property Taxes including RDA					(8,223,220)
LCFF state aid (before Min State Aid)					39,270,765
CALCULATE MINIMUM STATE AID					
	2012/13	12-13 Rate	13-14 ADA	MIN STATE AID	
2012-13 RL/Charter Gen BG adjusted for ADA	37,075,748	5,299.67	7,105.05	37,654,420	
2012-13 NSS Allowance	-			-	
Less Current Year Property Taxes/In Lieu	(7,341,236)			(7,815,160)	
Subtotal State Aid for Historical RL/Charter General BG	29,734,512			29,839,260	
Categorical funding from 2012-13	7,212,927			7,212,927	
Charter Categorical Block Grant adjusted for ADA	-			-	
Minimum State Aid Prior to Offset	36,947,439			37,052,187	
CHARTER SCHOOL MINIMUM STATE AID OFFSET (effective 2014-15)					
Local Control Funding Formula Floor plus Funded Gap					
Minimum State Aid plus Property Taxes including RDA					
Offset					
Minimum State Aid Prior to Offset					
Total Minimim State Aid with Offset					
TOTAL STATE AID					39,270,765

Addition to LCFF due to Minimum State Aid provision				-
LCFF Phase-In Entitlement (before COE transfer, Choice & Charter Supplemental)				47,493,985
CHANGE OVER PRIOR YEAR		7.24%	3,205,310	
LCFF Entitlement PER ADA			6,331	6,685
PER ADA CHANGE OVER PRIOR YEAR		5.60%	354	

LCFF SOURCES INCLUDING EXCESS TAXES				
	2012-13		Increase	2013-14
State Aid	36,947,439	6.29%	2,323,326	39,270,765
Property Taxes net of in-lieu	7,341,236	6.46%	473,924	7,815,160
Charter in-Lieu Taxes	-	0.00%	408,060	-
LCFF pre COE, Choice, Supp	44,288,675	7.24%	3,205,310	47,085,925

Washington Unified School District
Multiyear Projection Assumptions Summary
2013-2014 Second Interim Report
March 27, 2014

Fiscal 2013-14

Revenues: Revenues for fiscal 2013-14 have been updated to reflect the Local Control Funding Formula, Common Core Implementation grant funding, enrollment growth, and prior year carryover dollars. Overall revenues have increased by \$256,257 or 0.44%. The revenue projection takes into account adjustments to Average Daily Attendance.

Expenditures: Overall expenditures are projected to increase by \$1,067,816 or 1.8%. The expenditure increase is attributable primarily to negotiations settlements and the balances of carryover expenses with carryover dollars.

Fiscal 2014-15

Revenues: State revenues have a projected funding increase of 6%; a funding rate that is 50% of the LCFF rate. This results in a projected increase in revenue of \$3,070,903. Enrollment projections will remain conservative and continue to assume no growth in enrollment or attendance until the spring of 2015 at which point enrollment and average daily attendance percentages will be reevaluated. Federal revenues are reduced by 5% due to the assumed federal sequestration.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years. No funding is allocated for future salary or benefit enhancements in the multiyear projection.

Fiscal 2015-16

Revenues: State revenues have a projected funding increase of 5%; a funding rate that is 50% of the LCFF rate. This results in a project increase in revenue of \$2,712,630. Enrollment projections remain conservative and continue to assume no growth in enrollment or attendance. Federal revenues are reduced by 5% due to the assumed federal sequestration.

Expenditures: Salaries and statutory benefits will increase by step and column of approximately 2% for both unrestricted and restricted expenditures. All other expenses assume an inflationary factor of 2% with the exception of Unrestricted Capital Outlay which is being aligned to capital outlay projects forecasted for future years.

Washington Unified School District
2013-14 Second Interim
Unrestricted General Fund

	Second Interim 2013-14	Year 1 Projected 2014-15	Year 2 Projected 2015-16
A. REVENUES			
Revenue Limit Sources	45,986,915	48,746,130	51,183,436
Federal Revenues	-	-	-
Other State Revenues	1,189,636	1,261,014	1,324,065
Other Local Revenues	391,077	391,077	391,077
Other Sources	-	-	-
TOTAL REVENUES	47,567,628	50,398,221	52,898,578
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	23,489,071	23,489,071	23,958,852
Step and Column		469,781	479,177
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	23,489,071	23,958,852	24,438,029
Classified Salaries			
Base Salaries	6,798,891	6,798,891	6,934,868
Step and Column		135,977	138,697
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	6,798,891	6,934,868	7,073,565
Employee Benefits	8,264,091	8,356,299	8,450,351
Books and Supplies	1,520,520	1,550,930	1,581,949
Services, Other Operating Expenses	4,589,029	4,680,810	4,774,426
Capital Outlay	442,769	750,000	750,000
Other Outgo	84,964	86,663	88,396
Direct Support / Indirect Cost	(1,157,523)	(1,180,673)	(1,204,286)
Other Financing Uses	-	-	-
Transfers Out	-	-	-
Contributions	4,034,426	4,115,115	4,197,417
TOTAL EXPENDITURES	48,066,238	49,252,864	50,149,847
C. NET INCREASE (DECREASE) IN FUND	(498,610)	1,145,357	2,748,731
E. FUND BALANCE, RESERVES			
Beginning Balance	10,622,737	10,124,127	11,269,484
Estimated Ending Balance	10,124,127	11,269,484	14,018,215
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
QSCB Sinking Fund	-	-	-
Designated for Economic Uncertainties	3,865,129	3,942,432	4,021,281
Other Designations	1,556,745	1,750,000	2,000,000
Unappropriated Amount	4,642,253	5,517,052	7,936,934

Washington Unified School District
2013-14 Second Interim
Restricted General Fund

	Second Interim 2013-14	Year 1 Projected 2014-15	Year 2 Projected 2015-16
A. REVENUES			
Revenue Limit Sources	953,266	1,010,462	1,060,985
Federal Revenues	4,234,951	4,023,203	3,822,043
Other State Revenues	3,051,894	3,235,008	3,396,758
Other Local Revenues	2,364,735	2,364,735	2,364,735
Other Sources	-	-	-
TOTAL REVENUES	10,604,846	10,633,408	10,644,521
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	4,831,926	4,831,926	4,928,565
Step and Column		96,639	98,571
Cost of Living			
Other Adjustments			
Total Certificated Salaries	4,831,926	4,928,565	5,027,136
Classified Salaries			
Base Salaries	2,156,291	2,156,291	2,199,417
Step and Column		43,126	43,988
Cost of Living			
Other Adjustments			
Total Classified Salaries	2,156,291	2,199,417	2,243,405
Employee Benefits	1,875,655	1,898,248	1,921,293
Books and Supplies	1,548,999	1,250,000	1,275,000
Services, Other Operating Expenses	4,063,357	3,000,000	2,450,000
Capital Outlay	48,000	48,960	49,939
Other Outgo	42,215	43,059	43,920
Direct Support / Indirect Cost	865,362	882,669	900,322
Other Financing Uses	-	-	-
Transfers Out	927,229	927,229	927,229
Contributions	(4,034,426)	(4,115,115)	(4,197,417)
TOTAL EXPENDITURES	12,324,608	11,063,032	10,640,827
C. NET INCREASE (DECREASE) IN FUND	(1,719,762)	(429,624)	3,694
E. FUND BALANCE, RESERVES			
Beginning Balance	2,208,935	489,173	59,549
Estimated Ending Balance	489,173	59,549	63,243
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash			
Prepaid Expenditures	-	-	-
Legally Restricted Balances	489,173	59,549	63,243
Designated for Economic Uncertainties	-	-	-
Unappropriated Amount	-	-	-

Washington Unified School District
2013-14 Second Interim
Unrestricted/Restricted General Fund

	Second Interim 2013-14	Year 1 Projected 2014-15	Year 2 Projected 2015-16
A. REVENUES			
Revenue Limit Sources	46,940,181	49,756,592	52,244,421
Federal Revenues	4,234,951	4,023,203	3,822,043
Other State Revenues	4,241,530	4,496,022	4,720,823
Other Local Revenues	2,755,812	2,755,812	2,755,812
Other Sources	-	-	-
TOTAL REVENUES	58,172,474	61,031,629	63,543,099
B. EXPENDITURES			
Certificated Salaries			
Base Salaries	28,320,997	28,320,997	28,887,417
Step and Column		566,420	577,748
Cost of Living		-	-
Other Adjustments		-	-
Total Certificated Salaries	28,320,997	28,887,417	29,465,165
Classified Salaries			
Base Salaries	8,955,182	8,955,182	9,134,285
Step and Column		179,103	182,685
Cost of Living		-	-
Other Adjustments		-	-
Total Classified Salaries	8,955,182	9,134,285	9,316,970
Employee Benefits	10,139,746	10,254,547	10,371,644
Books and Supplies	3,069,519	2,800,930	2,856,949
Services, Other Operating Expenses	8,652,386	7,680,810	7,224,426
Capital Outlay	490,769	798,960	799,939
Other Outgo	127,179	129,722	132,316
Direct Support / Indirect Cost	(292,161)	(298,004)	(303,964)
Other Financing Uses	-	-	-
Transfers Out	927,229	927,229	927,229
Contributions	-	-	-
TOTAL EXPENDITURES	60,390,846	60,315,896	60,790,674
C. NET INCREASE (DECREASE) IN FUND	(2,218,372)	715,733	2,752,425
E. FUND BALANCE, RESERVES			
Beginning Balance	12,831,672	10,613,300	11,329,033
Estimated Ending Balance	10,613,300	11,329,033	14,081,458
F. COMPONENTS OF ENDING FUND BALANCE			
Reserved Amounts			
Revolving Cash	25,000	25,000	25,000
Stores	35,000	35,000	35,000
Legally Restricted Balances	489,173	59,549	63,243
Designated Economic Uncertainties	3,865,129	3,942,432	4,021,281
Other Designations	1,556,745	1,750,000	2,000,000
Unappropriated Amount	4,642,253	5,517,052	7,936,934

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	45,986,915.00	6.00%	48,746,130.00	5.00%	51,183,436.00
2. Federal Revenues	8100-8299	0.00	0.00%		0.00%	
3. Other State Revenues	8300-8599	1,189,636.00	6.00%	1,261,014.00	5.00%	1,324,065.00
4. Other Local Revenues	8600-8799	391,077.00	0.00%	391,077.00	0.00%	391,077.00
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	(4,034,426.00)	2.00%	(4,115,115.00)	2.00%	(4,197,417.00)
6. Total (Sum lines A1 thru A5c)		43,533,202.00	6.32%	46,283,106.00	5.22%	48,701,161.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				23,489,071.00		23,958,852.00
b. Step & Column Adjustment				469,781.00		479,177.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	23,489,071.00	2.00%	23,958,852.00	2.00%	24,438,029.00
2. Classified Salaries						
a. Base Salaries				6,798,891.00		6,934,868.00
b. Step & Column Adjustment				135,977.00		138,697.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,798,891.00	2.00%	6,934,868.00	2.00%	7,073,565.00
3. Employee Benefits	3000-3999	8,264,091.00	1.12%	8,356,299.00	1.13%	8,450,351.00
4. Books and Supplies	4000-4999	1,520,520.00	2.00%	1,550,930.00	2.00%	1,581,949.00
5. Services and Other Operating Expenditures	5000-5999	4,589,029.00	2.00%	4,680,810.00	2.00%	4,774,426.00
6. Capital Outlay	6000-6999	442,769.00	69.39%	750,000.00	0.00%	750,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	84,964.00	2.00%	86,663.00	2.00%	88,396.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,157,523.00)	2.00%	(1,180,673.00)	2.00%	(1,204,286.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		44,031,812.00	2.51%	45,137,749.00	1.80%	45,952,430.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(498,610.00)		1,145,357.00		2,748,731.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		10,622,737.56		10,124,127.56		11,269,484.56
2. Ending Fund Balance (Sum lines C and D1)		10,124,127.56		11,269,484.56		14,018,215.56
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	56,745.00				
d. Assigned	9780	1,500,000.00		1,750,000.00		2,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,865,129.00		3,942,432.00		4,021,281.00
2. Unassigned/Unappropriated	9790	4,642,253.56		5,517,052.56		7,936,934.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,124,127.56		11,269,484.56		14,018,215.56

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,865,129.00		3,942,432.00		4,021,281.00
c. Unassigned/Unappropriated	9790	4,642,253.56		5,517,052.56		7,936,934.56
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		8,507,382.56		9,459,484.56		11,958,215.56
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	953,266.00	6.00%	1,010,462.00	5.00%	1,060,985.00
2. Federal Revenues	8100-8299	4,234,951.00	-5.00%	4,023,203.00	-5.00%	3,822,043.00
3. Other State Revenues	8300-8599	3,051,894.00	6.00%	3,235,008.00	5.00%	3,396,758.00
4. Other Local Revenues	8600-8799	2,364,735.00	0.00%	2,364,735.00	0.00%	2,364,735.00
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	4,034,426.00	2.00%	4,115,115.00	2.00%	4,197,417.00
6. Total (Sum lines A1 thru A5c)		14,639,272.00	0.75%	14,748,523.00	0.63%	14,841,938.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				4,831,926.00		4,928,565.00
b. Step & Column Adjustment				96,639.00		98,571.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	4,831,926.00	2.00%	4,928,565.00	2.00%	5,027,136.00
2. Classified Salaries						
a. Base Salaries				2,156,291.00		2,199,417.00
b. Step & Column Adjustment				43,126.00		43,988.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	2,156,291.00	2.00%	2,199,417.00	2.00%	2,243,405.00
3. Employee Benefits	3000-3999	1,875,655.00	1.20%	1,898,248.00	1.21%	1,921,293.00
4. Books and Supplies	4000-4999	1,548,999.00	-19.30%	1,250,000.00	2.00%	1,275,000.00
5. Services and Other Operating Expenditures	5000-5999	4,063,357.00	-26.17%	3,000,000.00	-18.33%	2,450,000.00
6. Capital Outlay	6000-6999	48,000.00	2.00%	48,960.00	2.00%	49,939.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	42,215.00	2.00%	43,059.00	2.00%	43,920.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	865,362.00	2.00%	882,669.00	2.00%	900,322.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	927,229.00	0.00%	927,229.00	0.00%	927,229.00
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		16,359,034.00	-7.22%	15,178,147.00	-2.24%	14,838,244.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,719,762.00)		(429,624.00)		3,694.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		2,208,935.88		489,173.88		59,549.88
2. Ending Fund Balance (Sum lines C and D1)		489,173.88		59,549.88		63,243.88
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	489,174.90		59,549.88		63,243.88
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.02)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		489,173.88		59,549.88		63,243.88

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E1a thru E2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	46,940,181.00	6.00%	49,756,592.00	5.00%	52,244,421.00
2. Federal Revenues	8100-8299	4,234,951.00	-5.00%	4,023,203.00	-5.00%	3,822,043.00
3. Other State Revenues	8300-8599	4,241,530.00	6.00%	4,496,022.00	5.00%	4,720,823.00
4. Other Local Revenues	8600-8799	2,755,812.00	0.00%	2,755,812.00	0.00%	2,755,812.00
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)		58,172,474.00	4.91%	61,031,629.00	4.12%	63,543,099.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				28,320,997.00		28,887,417.00
b. Step & Column Adjustment				566,420.00		577,748.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	28,320,997.00	2.00%	28,887,417.00	2.00%	29,465,165.00
2. Classified Salaries						
a. Base Salaries				8,955,182.00		9,134,285.00
b. Step & Column Adjustment				179,103.00		182,685.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	8,955,182.00	2.00%	9,134,285.00	2.00%	9,316,970.00
3. Employee Benefits	3000-3999	10,139,746.00	1.13%	10,254,547.00	1.14%	10,371,644.00
4. Books and Supplies	4000-4999	3,069,519.00	-8.75%	2,800,930.00	2.00%	2,856,949.00
5. Services and Other Operating Expenditures	5000-5999	8,652,386.00	-11.23%	7,680,810.00	-5.94%	7,224,426.00
6. Capital Outlay	6000-6999	490,769.00	62.80%	798,960.00	0.12%	799,939.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	127,179.00	2.00%	129,722.00	2.00%	132,316.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(292,161.00)	2.00%	(298,004.00)	2.00%	(303,964.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	927,229.00	0.00%	927,229.00	0.00%	927,229.00
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)		60,390,846.00	-0.12%	60,315,896.00	0.79%	60,790,674.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(2,218,372.00)		715,733.00		2,752,425.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		12,831,673.44		10,613,301.44		11,329,034.44
2. Ending Fund Balance (Sum lines C and D1)		10,613,301.44		11,329,034.44		14,081,459.44
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	60,000.00		60,000.00		60,000.00
b. Restricted	9740	489,174.90		59,549.88		63,243.88
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	56,745.00		0.00		0.00
d. Assigned	9780	1,500,000.00		1,750,000.00		2,000,000.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,865,129.00		3,942,432.00		4,021,281.00
2. Unassigned/Unappropriated	9790	4,642,252.54		5,517,052.56		7,936,934.56
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		10,613,301.44		11,329,034.44		14,081,459.44

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,865,129.00		3,942,432.00		4,021,281.00
c. Unassigned/Unappropriated	9790	4,642,253.56		5,517,052.56		7,936,934.56
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.02)		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)		8,507,381.54		9,459,484.56		11,958,215.56
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		14.09%		15.68%		19.67%
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)		6,943.26		6,943.26		6,943.26
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		60,390,846.00		60,315,896.00		60,790,674.00
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)		60,390,846.00		60,315,896.00		60,790,674.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		1,811,725.38		1,809,476.88		1,823,720.22
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)		1,811,725.38		1,809,476.88		1,823,720.22
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	60,390,846.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	4,618,073.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	4,600.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	490,769.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	927,229.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	250.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				1,422,848.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				54,349,925.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				54,349,925.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		7,309.37
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		7,309.37
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		7,309.37
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,435.65
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	50,708,785.29	7,324.67
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	50,708,785.29	7,324.67
B. Required effort (Line A.2 times 90%)	45,637,906.76	6,592.20
C. Current year expenditures (Line I.G and Line II.F)	54,349,925.00	7,435.65
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(292,161.00)				
Other Sources/Uses Detail					0.00	927,229.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	74,592.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	217,569.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					927,229.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
62I CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
63I OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
66I WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
67I SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
71I RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
73I FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
76I WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
95I STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	292,161.00	(292,161.00)	927,229.00	927,229.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim Projected Year Totals (Form 01CSI, Item 1A)	Second Interim Projected Year Totals		
Current Year (2013-14)	6,955.61	7,105.05	2.1%	Not Met
1st Subsequent Year (2014-15)	6,955.61	7,105.05	2.1%	Not Met
2nd Subsequent Year (2015-16)	6,955.61	7,105.05	2.1%	Not Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

Year over year enrollment was flat. Actual enrollment is increasing.

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	7,444	7,444	0.0%	Met
1st Subsequent Year (2014-15)	7,289	7,444	2.1%	Not Met
2nd Subsequent Year (2015-16)	7,289	7,444	2.1%	Not Met

2B. Comparison of District Enrollment to the Standard

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

- 1a. STANDARD NOT MET - Enrollment projections have changed since first interim projections by more than two percent in any of the current year or two subsequent fiscal years. Provide reasons why the change(s) exceed the standard, a description of the methods and assumptions used in projecting enrollment, and what changes will be made to improve the accuracy of projections in this area.

Explanation:
(required if NOT met)

Year over year enrollment was flat. Actual enrollment is increasing.

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	6,885	7,444	92.5%
Second Prior Year (2011-12)	6,987	7,574	92.2%
First Prior Year (2012-13)	6,939	7,289	95.2%
Historical Average Ratio:			93.3%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			93.8%

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)	6,943	7,444	93.3%	Met
1st Subsequent Year (2014-15)	6,943	7,444	93.3%	Met
2nd Subsequent Year (2015-16)	6,943	7,444	93.3%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

LCFF/Revenue Limit					
(Fund 01, Objects 8011, 8012, 8020-8089)					
	First Interim	Second Interim			
Fiscal Year	(Form 01CSI, Item 4A)	Projected Year Totals		Percent Change	Status
Current Year (2013-14)	46,450,608.00	47,542,513.00	2.4%	Not Met	
1st Subsequent Year (2014-15)	46,792,064.00	48,746,130.00	4.2%	Not Met	
2nd Subsequent Year (2015-16)	48,462,541.00	51,183,436.00	5.6%	Not Met	

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

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

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

Explanation:
(required if NOT met)

Actual enrollment is increasing, increase in funding.

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)	33,087,897.57	36,658,506.68	90.3%
Second Prior Year (2011-12)	32,479,235.17	37,312,029.26	87.0%
First Prior Year (2012-13)	34,408,945.56	39,400,923.67	87.3%
Historical Average Ratio:			88.2%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.2% to 91.2%	85.2% to 91.2%	85.2% to 91.2%

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)	38,552,053.00	44,031,812.00	87.6%	Met
1st Subsequent Year (2014-15)	39,250,019.00	45,137,749.00	87.0%	Met
2nd Subsequent Year (2015-16)	39,961,945.00	45,952,430.00	87.0%	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 first interim projections.

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	4,261,788.00	4,234,951.00	-0.6%	No
1st Subsequent Year (2014-15)	4,048,699.00	4,023,203.00	-0.6%	No
2nd Subsequent Year (2015-16)	3,846,264.00	3,822,043.00	-0.6%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	4,641,044.00	4,241,530.00	-8.6%	Yes
1st Subsequent Year (2014-15)	4,641,044.00	4,496,022.00	-3.1%	No
2nd Subsequent Year (2015-16)	4,641,044.00	4,720,823.00	1.7%	No

Explanation:
(required if Yes)

Transportation revenue was moved to object code 8011/LCFF revenue for second interim.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	2,880,951.00	2,755,812.00	-4.3%	No
1st Subsequent Year (2014-15)	2,880,951.00	2,755,812.00	-4.3%	No
2nd Subsequent Year (2015-16)	2,880,951.00	2,755,812.00	-4.3%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	3,390,842.00	3,069,519.00	-9.5%	Yes
1st Subsequent Year (2014-15)	3,458,659.00	2,800,930.00	-19.0%	Yes
2nd Subsequent Year (2015-16)	3,527,832.00	2,856,949.00	-19.0%	Yes

Explanation:
(required if Yes)

As the budget has developed under LCFF, expenditure place holders have been removed and placed by expenditure projection in the appropriate object codes.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	8,443,102.00	8,652,386.00	2.5%	No
1st Subsequent Year (2014-15)	8,368,450.00	7,680,810.00	-8.2%	Yes
2nd Subsequent Year (2015-16)	7,055,819.00	7,224,426.00	2.4%	No

Explanation:
(required if Yes)

As the budget had developed under LCFF, expenditure place holders have been removed and placed by expenditure projection in the appropriate object codes.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	11,783,783.00	11,232,293.00	-4.7%	Met
1st Subsequent Year (2014-15)	11,570,694.00	11,275,037.00	-2.6%	Met
2nd Subsequent Year (2015-16)	11,368,259.00	11,298,678.00	-0.6%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	11,833,944.00	11,721,905.00	-0.9%	Met
1st Subsequent Year (2014-15)	11,827,109.00	10,481,740.00	-11.4%	Not Met
2nd Subsequent Year (2015-16)	10,583,651.00	10,081,375.00	-4.7%	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 MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

As the budget has developed under LCFF, expenditure place holders have been removed and placed by expenditure projection in the appropriate object codes.

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

As the budget had developed under LCFF, expenditure place holders have been removed and placed by expenditure projection in the appropriate object codes.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	557,320.00	591,254.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		1,191,254.00	

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)	14.1%	15.7%	19.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	4.7%	5.2%	6.6%

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)	(498,610.00)	44,031,812.00	1.1%	Met
1st Subsequent Year (2014-15)	1,145,357.00	45,137,749.00	N/A	Met
2nd Subsequent Year (2015-16)	2,748,731.00	45,952,430.00	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

- 1a. STANDARD MET - Unrestricted deficit spending, if any, has not exceeded the standard percentage level in any of the current year or two subsequent fiscal years.

Explanation:
(required if NOT met)

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)	10,613,301.44		Met
1st Subsequent Year (2014-15)	11,329,034.44		Met
2nd Subsequent Year (2015-16)	14,081,459.44		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)	(5,598,446.00)		Not 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 NOT MET - General fund cash balance is projected to be negative at the end of the current fiscal year. Provide reasons for the negative cash balance and what changes or remedies will be made to ensure that the general fund is solvent and able to satisfy its current year financial obligations.

Explanation:
(required if NOT met)

Interfund borrowing will occur with Fund 25 to make obligations.

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)	6,943	6,943	6,943
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

1. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?

No

2. If you are the SELPA AU and are excluding special education pass-through funds:

a. Enter the name(s) of the SELPA(s):

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 01I, objects 1000-7999) (Form MYPI, Line B11)	60,390,846.00	60,315,896.00	60,790,674.00
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)	60,390,846.00	60,315,896.00	60,790,674.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	1,811,725.38	1,809,476.88	1,823,720.22
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)	1,811,725.38	1,809,476.88	1,823,720.22

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,865,129.00	3,942,432.00	4,021,281.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	4,642,253.56	5,517,052.56	7,936,934.56
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	(1.02)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	8,507,381.54	9,459,484.56	11,958,215.56
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	14.09%	15.68%	19.67%
District's Reserve Standard (Section 10B, Line 7):	1,811,725.38	1,809,476.88	1,823,720.22
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

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

For the month of June cash will go negative because of deferrals from the State.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(6,087,196.00)	(4,034,426.00)	-33.7%	(2,052,770.00)	Not Met
1st Subsequent Year (2014-15)	(5,033,686.00)	(4,115,115.00)	-18.2%	(918,571.00)	Not Met
2nd Subsequent Year (2015-16)	(5,134,360.00)	(4,197,417.00)	-18.2%	(936,943.00)	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)	927,229.00	927,229.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	927,229.00	927,229.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	927,229.00	927,229.00	0.0%	0.00	Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Decrease in contributions for Restricted Maintenance Account.

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

--

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

1. a. Does your district have long-term (multiyear) commitments?
(If No, skip items 1b and 2 and sections S6B and S6C) Yes
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since first interim projections? 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	13	Fund 01, Fund 25	Obj 7438 and 7439	4,757,891
Certificates of Participation	24	Fund 25	Obj 7438 and 7439	66,690,000
General Obligation Bonds	18	Fund 51	Obj 7438 and 7439	61,419,583
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences	1	Fund 01,11,12,13, and 25	Obj 2XXX	50,000

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

PARS	5	Fund 01		
CREB	16	Fund 56	Obj 7439	7,303,260

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	1,088,734	1,088,734	1,088,734	1,088,734
Certificates of Participation	4,722,063	4,722,563	4,720,513	4,725,700
General Obligation Bonds	3,608,019	3,809,807	4,023,454	4,256,506
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

PARS				
CREB				
Total Annual Payments:	9,418,816	9,621,104	9,832,701	10,070,940
Has total annual payment increased over prior year (2012-13)?	Yes	Yes	Yes	Yes

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

DATA ENTRY: Enter an explanation if Yes.

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

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

The District uses RDA AND Developer Fee revenues for future debt service payments. Additionally, the City of West Sacramento for join use of the high school facilites on an annual basis.

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
b. OPEB unfunded actuarial accrued liability (UAAL)
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.

	First Interim (Form 01CSI, Item S7A)	Second Interim
a.	5,936,468.00	5,936,468.00
b.	1,018,211.00	1,018,211.00
c.	Actuarial	Actuarial
d.	Apr 01, 2012	Apr 01, 2012

3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method
Current Year (2013-14)
1st Subsequent Year (2014-15)
2nd Subsequent Year (2015-16)

	First Interim (Form 01CSI, Item S7A)	Second Interim
a.	273,796.00	273,796.00
	273,796.00	273,796.00
	273,796.00	273,796.00

- 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)

b.	273,796.00	273,796.00
	273,796.00	273,796.00
	273,796.00	273,796.00

- 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)

c.	273,796.00	273,796.00
	273,796.00	273,796.00
	273,796.00	273,796.00

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

d.	88	88
	88	88
	88	88

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

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

3. Self-Insurance Contributions

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

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

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

Yes

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	392.0	397.0	397.0	397.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

--

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

--	--	--

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

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

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

If Yes, explain the nature of the new costs:

--

Certificated (Non-management) Step and Column Adjustments

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	254.0	309.0	309.0	309.0

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year
or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

7. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

--

Classified (Non-management) Step and Column Adjustments

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

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

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

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of first interim projections?

Yes

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

If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	36.0	36.0	36.0	36.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

No

Negotiations Settled Since First Interim Projections

2. Salary settlement:

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

Total cost of salary settlement

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

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

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)

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)

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)

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.
