

**FRESNO UNIFIED SCHOOL DISTRICT
BOARD AGENDA ITEM**

AGENDA ITEM: B-13

AGENDA SECTION <i>(Check Box Below)</i>			
A CONSENT	B DISCUSSION	C RECEIVE	RECOGNIZE/ PRESENT
	X		

Board Meeting Date: December 11, 2013

ACTION REQUESTED: <i>(Adopt, Approve, Ratify, Discuss, Receive, etc.)</i>	Approve
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TITLE AND SUBJECT: Approve the 2013/14 First Interim Financial Report with a Positive Certification

<p>DESCRIPTION/DISCUSSION Included in the Board binders is the 2013/14 First Interim Financial Report. California school districts are required to approve the interim financial reports twice each fiscal year Presented for approval is the 2013/14 First Interim Financial Report, which reflects a positive certification of the District's financial condition. The report has been developed based on the October 31, 2013 year-to-date revenues and expenditures as required by state law The Superintendent recommends approval of the First Interim Financial Report for submission to the County Superintendent of Schools.</p>

<p>District Goals: This agenda item addresses each of the four Fresno Unified School District Goals for 2008-2013 in that it supports student success through operational excellence</p>

<p>FINANCIAL SUMMARY: A positive certification reflects that the district will have the required General Fund two percent (2%) reserve and will have a positive cash balance for the current year and two subsequent years. The chart on the following page shows the multi-year projected budget for the Unrestricted General Fund utilizing the State assumptions developed by the California County Superintendents Educational Services Association and the Fresno County Office of Education.</p>

<p>PREPARED BY: <i>Jacque Canfield</i> Jacque Canfield, Executive Officer, Fiscal Services <i>(Signature Required)</i></p>	<p>DIVISION: Administrative Services PHONE: 457-3907</p>
<p>CABINET LEVEL APPROVAL: <i>Ruth F. Quinto</i> Ruth F. Quinto, Deputy Superintendent/CFO <i>(Signature Required by Associate Superintendent)</i></p>	<p>SUPERINTENDENT APPROVAL: <i>[Signature]</i></p>

	<u>Projected</u> <u>2013/14</u>	<u>Projected</u> <u>2014/15</u>	<u>Projected</u> <u>2015/16</u>
Ongoing Funds			
Revenues	\$473.64	\$509.65	\$546.89
- Expenses, Sources/Uses	\$487.83	\$523.78	\$541.85
Ongoing Net Change in Fund Balance	(\$14.19)	(\$14.13)	\$5.04
One-Time Funds			
Revenues	\$0.00	\$0.00	\$0.00
-One-Time Expenses	\$12.30	\$2.00	\$0.00
One Time Net Change in Fund Balance	(\$12.30)	(\$2.00)	\$0.00
Total Unrestricted General Fund:			
Beginning Balance	\$70.94	\$44.45	\$28.31
Ending Balance	\$44.45	\$28.31	\$33.35
Cash, Inventory, Prepaid Assets	\$1.42	\$1.42	\$1.42
Reserve for One-Time Expenses and Carryover	\$2.00		
Net Unrestricted General Fund Balance:	\$41.03	\$26.89	\$31.93
<i>Change in Reserve</i>	<i>(\$25.54)</i>	<i>(\$14.13)</i>	<i>\$5.04</i>
Reserve level	6.08%	3.91%	4.63%

State Financial Reporting Requirements

The state requires school districts to submit interim financial reports twice a year. The First Interim is due by December 15 and the Second Interim by March 15. At these times, school districts must certify their financial status for the current and two subsequent fiscal years. The district options and their definitions include:

- Positive – will meet its reserves requirement and have a positive cash balance
- Qualified – may not meet its reserves requirement and/or may not have a positive cash balance
- Negative – will not meet its reserve requirement and will not have a positive cash balance

The same process and reporting accompanies the First and Second Interim reports, which are due by December 15 and March 15 respectively.

Fresno Unified School District has maintained a positive certification since 2006. However, a school district with a qualified or negative certification loses some of its financial autonomy. Its collective bargaining agreements are subject to County Office scrutiny prior to board approval, and it is prohibited from incurring specific nonvoter-approved financial obligations. In addition, qualified or negatively certified school districts must complete a Third Interim Report by June 1.

Fresno County Office of Education First Interim Memo to School Districts

Fresno County Office of Education (FCOE) provided guidance in November that outlined the assumptions school districts should follow while preparing their First Interim reports includes:

- The Department of Finance estimated in July 2013 that the Local Control Funding Formula (LCFF) “gap” funding level was 11.78% for 2013/14. For 2014/15 and 2015/16, the LCFF “gap” funding is projected to be 16.49, and 18.69%, respectively
- FCOE is recommending, at minimum, a 2% Reserve Level
- Cash flow payments from the State utilize the revenue limit appropriation schedule from the prior year with the majority of the increased funds provided to districts at year end
- The PERS employer contribution rate increases from 11.442% to 13.30% in 2014/15 and 14.40% in 2015/16
- The STRS employer contribution rate increases from 8.25% to 9.25% in 2014/15 and 10.25% in 2015/16
 - The STRS rate change requires legislation. However, the Common message recommends that Districts prepare for possible increase as early as 2014/15. Therefore the multi-year assumes a 1% increase in each of the future years.
- COLA is estimated at 1.57% for Special Education

Rationale for Positive Certification Status

We recommend a positive certification status.

For purposes of this memo and analysis, the assumptions utilized included the provisions outlined in the Fresno County Office of Education memo. Also included are local assumptions related to projected enrollment, change in benefit rates, indirect rates and the cost of the District collective bargaining offers for negotiations currently in progress. After consideration of these factors, the Multi-Year Report indicates that the district will maintain its required reserve and will maintain a positive cash balance.

The Cash Flow Report projects a positive cash balance of \$14 million on June 30, 2014. Staff monitors cash on a daily basis due to the state deferrals. The positive cash balance will be achieved by utilizing an inter-fund loan in June 2014 of \$21 million.

Current and Future Year Factors

1. Local Control Funding Formula for 2013/14

Budget revision No. 1 included an estimated increase of \$15 million over the adopted budget for the LCFF. FCOE’s recent guidance recommends utilizing the BASC calculator, which estimates LCFF new revenue at approximately \$13 million for 2013/14.

2. Local Control Funding Formula for 2014/15 and 2015/16

The multi-year projections include LCFF funding at the levels mentioned earlier in the report, \$36.6 million in 2014/15, and \$37.0 million in 2015/16.

3. State Revenues

As mentioned in the 2012/13 Unaudited Actuals report, the State has not released the Medi-Cal Administrative Activities reimbursement funds. The projections assume that this will be resolved this year and includes the \$1.3 million funds for the current and future years.

4. Salary and Benefits

The First Interim projects salary and benefit savings of \$700,000. Staff will continue to monitor and will capture any savings as appropriate.

5. Supplies, Services and Capital Outlay

The First Interim projects savings of \$2.5 million in supplies, services, and capital outlay with \$2 million in one-time facility project savings. These savings are based on year-to-date experience compared to historical averages. These savings are assumed to be one-time.

6. Contributions

The First Interim projects an additional overall decrease in the contribution of \$500,000 to Special Education due to slightly lower projected expenses of \$250,000 and additional revenue of \$250,000.

7. Indirect Cost Rate

The projected additional cost of \$268,000 in the indirect line item is also based on historical averages. For example, the district historically receives approximately 94% of the budgeted indirect due to grants not being completely spent by fiscal year end. Current projection is that 96% of the budgeted indirect is projected to be utilized. The 2013/14 indirect cost rate is 3.17%.

8. Board Approved One-time Expenditures

At the September 11, 2013 meeting, and at the November 6, 2013 meeting, the Board of Education approved \$9.5 million in one-time expenditures:

- Instructional supplies for teachers · \$250 each – totaling \$800,000
- Career Technical Education program support \$500,000
- Athletic equipment \$125,000
- Preschool art supplies and Transitional Kindergarten music \$100,000
- High school projects and upgrades \$8 million

The First Interim projects that a majority of these funds will be spent in 2013/14, with some carryover into 2014/15.

9. District Salary Proposal

The 2013/14 projections reserve \$14.8 million to support the District proposal for a 2.5% salary increase for all employees and increasing extra pay stipends at all school levels, doubling stipends at high school and middle school, and tripling athletic coaching stipends at elementary schools.

10. District Salary Proposal Future Years

In 2014/15, the multi-year projections includes \$27.2 million to support the District proposal, which includes a 2.0% salary increase in 2014/15, and an additional 2.0% salary increase in 2015/16. The multi-year projections also include reducing class size to 25 in transitional kindergarten through third grade, eliminating combination classrooms in grades five and six, increasing the school year and instructional time by thirty minutes at twenty

schools in 2014/15 and an additional 20 schools in 2015/16, providing instructional aide support for kindergarten classrooms, funding for teachers who engage in continuous District approved professional development, and increasing the district health contribution by \$500 for each eligible employee.

In addition, for 2015/16, the district's health contribution is estimated to increase by an additional \$325 for each eligible employee for the estimated increase in the LCFF base grant, as included in the district's collective bargaining proposal.

11. Workers' Compensation for 2014/15 and 2015/16

The multi-year projection assumes maintaining the level to increase the reserve level to 70% in 2015/16

12. Indirect Rate for 2014/15 and 2015/16

In the September 2013 Unaudited Actuals Report, we reported to the Board that the indirect rate for 2014/15 is projected to be 3.28% The multi-year projection assumes this indirect cost rate for 2014/15 and 2015/16

13. Contributions for 2014/15 and 2015/16

Contributions from the Unrestricted General Fund in 2014/15 are projected to increase \$1.6 million and decrease in 2015/16 with the sunset of the Quality Education Investment Act program.

14. GASB 45

Starting in 2007/08, the district is required to accrue expenses and liabilities related to the lifetime medical benefits. In 2005, the Fresno County Office of Education required the district to develop a plan to fund the liability The plan calls for annual contributions toward the lifetime liability from the Health Fund and from the Unrestricted General Fund. During the state economic crisis while contributions from the Health Fund continued, the contributions from Unrestricted General Fund were suspended The multi-year projections assume restoring the \$1.5 million contribution from the Unrestricted General Fund starting in 2014/15 The GASB 45 reserve is estimated at \$21.75 million at June 30, 2014.

15. Sunset Charter School

As mentioned in the 2013/14 Adopted Budget memo, Sunset Charter School is Fresno Unified's only dependent charter school and is reported in the Charter School Fund per California Department of Education guidelines.

Conclusion

A summary of all budgets is reflected in the attached State report. Staff recommends the Board approve the 2013/14 First Interim Financial Report with a positive certification as presented.

Attachment: State 2013/14 First Interim Financial Report

G = General Ledger Data; S = Supplemental Data

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	354,681,787.00	354,681,787.00	115,912,843.48	351,931,198.00	(2,750,589.00)	-0.8%
2) Federal Revenue		8100-8299	201,138.00	201,138.00	0.00	201,138.00	0.00	0.0%
3) Other State Revenue		8300-8599	75,204,461.00	115,658,873.00	123,804.60	115,658,801.00	(72.00)	0.0%
4) Other Local Revenue		8600-8799	4,472,903.00	5,986,941.00	1,832,072.25	5,822,722.00	(164,219.00)	-2.7%
5) TOTAL, REVENUES			434,560,289.00	476,528,739.00	117,868,720.33	473,613,859.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	208,006,314.00	217,123,483.00	63,490,000.37	216,735,025.00	388,458.00	0.2%
2) Classified Salaries		2000-2999	51,196,016.00	67,994,041.00	20,761,863.51	67,733,721.00	260,320.00	0.4%
3) Employee Benefits		3000-3999	99,089,654.00	108,606,459.00	30,894,219.59	108,541,676.00	64,783.00	0.1%
4) Books and Supplies		4000-4999	11,211,165.00	20,445,355.00	7,035,464.09	20,169,669.00	275,686.00	1.3%
5) Services and Other Operating Expenditures		5000-5999	34,329,559.00	41,581,540.00	11,675,472.54	41,463,692.00	117,848.00	0.3%
6) Capital Outlay		6000-6999	8,180,397.00	10,529,067.00	1,940,483.70	8,430,740.00	2,098,327.00	19.9%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	664,823.00	664,823.00	218,485.00	664,823.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(7,900,837.00)	(7,174,647.00)	0.00	(6,906,735.00)	(267,912.00)	3.7%
9) TOTAL, EXPENDITURES			404,777,091.00	459,770,121.00	136,015,988.80	456,832,611.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			29,783,198.00	16,758,618.00	(18,147,268.47)	16,781,248.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	24,751.00	24,751.00	0.00	24,751.00	0.00	0.0%
b) Transfers Out		7600-7629	3,417,145.00	3,417,145.00	1,423,810.00	3,417,145.00	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	15,282,019.00	0.00	14,853,306.00	428,713.00	2.8%
3) Contributions		8980-8999	(50,814,150.00)	(25,591,906.00)	0.00	(25,020,404.00)	571,502.00	-2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(54,206,544.00)	(44,266,319.00)	(1,423,810.00)	(43,266,104.00)		

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)			(24,423,346.00)	(27,507,701.00)	(19,571,078.47)	(26,484,856.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	72,928,312.00	70,937,333.76		70,937,333.76	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)			72,928,312.00	70,937,333.76		70,937,333.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			72,928,312.00	70,937,333.76		70,937,333.76		
2) Ending Balance, June 30 (E + F1e)			48,504,966.00	43,429,632.76		44,452,477.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	83,214.39	82,651.00		82,651.00		
Stores		9712	1,544,924.87	1,304,951.00		1,304,951.00		
Prepaid Expenditures		9713	39,637.00	34,465.00		34,465.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	46,837,189.74	42,007,565.76		41,030,410.76		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	268,348,280.00	268,348,280.00	100,454,573.00	262,371,414.00	(5,976,866.00)	-2.2%
Education Protection Account State Aid - Current Year		8012	58,946,506.00	58,946,506.00	15,768,329.00	62,805,973.00	3,859,467.00	6.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	3,005.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	673,272.00	673,272.00	0.00	673,272.00	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	517,295.00	517,295.00	66.08	517,295.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	45,906,240.00	45,906,240.00	0.00	45,906,240.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,696,722.00	2,696,722.00	112,015.02	2,696,722.00	0.00	0.0%
Prior Years' Taxes		8043	118,913.00	118,913.00	0.00	118,913.00	0.00	0.0%
Supplemental Taxes		8044	449,406.00	449,406.00	215,072.71	449,406.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(9,447,435.00)	(9,447,435.00)	0.00	(9,447,435.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	203,285.00	203,285.00	0.00	203,285.00	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	3,180.00	3,180.00	0.00	3,180.00	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			368,415,664.00	368,415,664.00	116,553,060.81	366,298,265.00	(2,117,399.00)	-0.6%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(12,103,094.00)	(12,103,094.00)	0.00	(12,072,032.00)	31,062.00	-0.3%
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	664,252.00	664,252.00	0.00	0.00	(664,252.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,295,035.00)	(2,295,035.00)	(640,217.33)	(2,295,035.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			354,681,787.00	354,681,787.00	115,912,843.48	351,931,198.00	(2,750,589.00)	-0.8%
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		

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

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NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
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	201,138.00	201,138.00	0.00	201,138.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			201,138.00	201,138.00	0.00	201,138.00	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	26,498,068.00	0.00	26,498,068.00	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	15,339,933.00	15,339,933.00	(16,168.00)	15,339,933.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	3,111,118.00	3,111,118.00	0.00	3,111,118.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	9,117,596.00	9,117,596.00	(13,433.31)	9,117,596.00	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	47,635,814.00	61,592,158.00	153,405.91	61,592,086.00	(72.00)	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			75,204,461.00	115,658,873.00	123,804.60	115,658,801.00	(72.00)	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	42,928.00	42,928.00	8,960.51	42,928.00	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	269,800.00	269,800.00	136,362.35	250,953.00	(18,847.00)	-7.0%
Interest		8660	200,000.00	200,000.00	36,141.38	144,564.00	(55,436.00)	-27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	600,000.00	167,002.74	600,000.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	738,027.00	738,027.00	35,734.47	742,222.00	4,195.00	0.6%
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	3,222,148.00	4,136,186.00	1,447,870.80	4,042,055.00	(94,131.00)	-2.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,472,903.00	5,986,941.00	1,832,072.25	5,822,722.00	(164,219.00)	-2.7%
TOTAL, REVENUES			434,560,289.00	476,528,739.00	117,868,720.33	473,613,859.00	(2,914,880.00)	-0.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	178,823,554.00	182,901,392.00	52,791,951.42	182,637,796.00	263,596.00	0.1%
Certificated Pupil Support Salaries		1200	5,046,482.00	8,007,865.00	2,438,045.46	7,800,008.00	207,857.00	2.6%
Certificated Supervisors' and Administrators' Salaries		1300	23,954,303.00	25,572,752.00	7,989,533.64	25,639,246.00	(66,494.00)	-0.3%
Other Certificated Salaries		1900	181,975.00	641,474.00	270,469.85	657,975.00	(16,501.00)	-2.6%
TOTAL, CERTIFICATED SALARIES			208,006,314.00	217,123,483.00	63,490,000.37	216,735,025.00	388,458.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	3,821,032.00	4,343,728.00	967,689.21	3,981,482.00	362,246.00	8.3%
Classified Support Salaries		2200	23,003,814.00	36,177,267.00	11,597,289.48	36,428,408.00	(251,141.00)	-0.7%
Classified Supervisors' and Administrators' Salaries		2300	5,221,875.00	7,337,415.00	2,289,276.48	7,212,447.00	124,968.00	1.7%
Clerical, Technical and Office Salaries		2400	17,769,892.00	18,639,974.00	5,567,943.45	18,594,688.00	45,286.00	0.2%
Other Classified Salaries		2900	1,379,403.00	1,495,657.00	339,664.89	1,516,696.00	(21,039.00)	-1.4%
TOTAL, CLASSIFIED SALARIES			51,196,016.00	67,994,041.00	20,761,863.51	67,733,721.00	260,320.00	0.4%
EMPLOYEE BENEFITS								
STRS		3101-3102	17,072,815.00	17,771,129.00	5,140,299.02	17,613,956.00	157,173.00	0.9%
PERS		3201-3202	5,317,866.00	6,976,123.00	1,922,842.47	7,019,822.00	(43,699.00)	-0.6%
OASDI/Medicare/Alternative		3301-3302	6,788,321.00	8,137,518.00	2,333,107.73	8,119,207.00	18,311.00	0.2%
Health and Welfare Benefits		3401-3402	39,932,386.00	43,593,436.00	7,709,272.00	43,178,984.00	414,452.00	1.0%
Unemployment Insurance		3501-3502	238,660.00	398,796.00	22,805.56	349,772.00	49,024.00	12.3%
Workers' Compensation		3601-3602	5,181,349.00	5,716,603.00	1,779,845.39	5,982,035.00	(265,432.00)	-4.6%
OPEB, Allocated		3701-3702	16,312,402.00	17,925,901.00	4,151,443.21	18,264,545.00	(338,644.00)	-1.9%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	195,912.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	8,049,943.00	8,086,953.00	7,834,604.21	8,013,355.00	73,598.00	0.9%
TOTAL, EMPLOYEE BENEFITS			99,089,654.00	108,606,459.00	30,894,219.59	108,541,676.00	64,783.00	0.1%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	3,103.00	6,203.00	553.59	3,291.00	2,912.00	46.9%
Books and Other Reference Materials		4200	0.00	246,878.00	108,396.35	198,007.00	48,871.00	19.8%
Materials and Supplies		4300	10,482,546.00	18,185,506.00	6,470,199.24	17,779,728.00	405,778.00	2.2%
Noncapitalized Equipment		4400	725,516.00	2,006,768.00	456,314.91	2,188,643.00	(181,875.00)	-9.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,211,165.00	20,445,355.00	7,035,464.09	20,169,669.00	275,686.00	1.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	2,031,047.00	11,001,849.00	569,313.61	11,224,627.00	(222,778.00)	-2.0%
Travel and Conferences		5200	470,532.00	630,405.00	154,299.34	548,716.00	81,689.00	13.0%
Dues and Memberships		5300	120,735.00	122,357.00	113,935.41	120,918.00	1,439.00	1.2%
Insurance		5400-5450	2,043,508.00	2,225,855.00	652,802.80	2,206,430.00	19,425.00	0.9%
Operations and Housekeeping Services		5500	16,895,349.00	16,958,533.00	4,958,456.51	16,785,872.00	172,661.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	4,986,298.00	6,754,185.00	2,416,392.67	6,606,934.00	147,251.00	2.2%
Transfers of Direct Costs		5710	558,203.00	(2,233,262.00)	(195,911.01)	(2,175,698.00)	(57,564.00)	2.6%
Transfers of Direct Costs - Interfund		5750	(146,457.00)	(3,160,448.00)	(1,030,320.79)	(2,900,977.00)	(259,471.00)	8.2%
Professional/Consulting Services and Operating Expenditures		5800	6,833,864.00	8,773,747.00	3,881,899.65	8,597,352.00	176,395.00	2.0%
Communications		5900	536,480.00	508,319.00	154,604.35	449,518.00	58,801.00	11.6%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			34,329,559.00	41,581,540.00	11,675,472.54	41,463,692.00	117,848.00	0.3%

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	1,002,678.00	2,602,678.00	1,361,696.00	2,113,705.00	488,973.00	18.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,820,774.00	5,830,874.00	18,463.48	4,377,270.00	1,453,604.00	24.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,245,945.00	1,311,645.00	139,641.05	1,241,619.00	70,026.00	5.3%
Equipment Replacement		6500	111,000.00	783,870.00	420,683.17	698,146.00	85,724.00	10.9%
TOTAL, CAPITAL OUTLAY			8,180,397.00	10,529,067.00	1,940,483.70	8,430,740.00	2,098,327.00	19.9%
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	(3,122.00)	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	664,823.00	664,823.00	221,607.00	664,823.00	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)			664,823.00	664,823.00	218,485.00	664,823.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(6,367,499.00)	(5,584,383.00)	0.00	(5,316,471.00)	(267,912.00)	4.8%
Transfers of Indirect Costs - Interfund		7350	(1,533,338.00)	(1,590,264.00)	0.00	(1,590,264.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(7,900,837.00)	(7,174,647.00)	0.00	(6,906,735.00)	(267,912.00)	3.7%
TOTAL, EXPENDITURES			404,777,091.00	459,770,121.00	136,015,988.80	456,832,611.00	2,937,510.00	0.6%

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	0.00	0.0%
Other Authorized Interfund Transfers In		8919	24,751.00	24,751.00	0.00	24,751.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			24,751.00	24,751.00	0.00	24,751.00	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	3,417,145.00	3,417,145.00	1,423,810.00	3,417,145.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,417,145.00	3,417,145.00	1,423,810.00	3,417,145.00	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	15,282,019.00	0.00	14,853,306.00	428,713.00	2.8%
(d) TOTAL, USES			0.00	15,282,019.00	0.00	14,853,306.00	428,713.00	2.8%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(50,814,150.00)	(25,591,906.00)	0.00	(25,020,404.00)	571,502.00	-2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(50,814,150.00)	(25,591,906.00)	0.00	(25,020,404.00)	571,502.00	-2.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(54,206,544.00)	(44,266,319.00)	(1,423,810.00)	(43,266,104.00)	1,000,215.00	-2.3%

2013-14 First Interim
General Fund
Restricted (Resources 2000-9999)
Revenue, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	12,103,094.00	12,103,094.00	0.00	12,072,032.00	(31,062.00)	-0.3%
2) Federal Revenue		8100-8299	81,179,458.00	83,150,839.00	5,209,246.78	79,414,099.00	(3,736,740.00)	-4.5%
3) Other State Revenue		8300-8599	81,394,179.00	74,564,724.00	22,843,816.97	74,376,438.00	(188,286.00)	-0.3%
4) Other Local Revenue		8600-8799	7,962,229.00	10,780,671.00	4,981,703.62	8,612,004.00	(2,168,667.00)	-20.1%
5) TOTAL, REVENUES			182,638,960.00	180,599,328.00	33,034,767.37	174,474,573.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	91,834,056.00	85,847,182.00	24,366,735.11	83,033,165.00	2,814,017.00	3.3%
2) Classified Salaries		2000-2999	38,734,778.00	22,163,799.00	6,462,102.95	22,648,227.00	(484,428.00)	-2.2%
3) Employee Benefits		3000-3999	48,463,138.00	40,713,436.00	8,581,276.04	38,911,823.00	1,801,613.00	4.4%
4) Books and Supplies		4000-4999	25,403,601.00	28,083,752.00	3,452,212.80	25,557,040.00	2,526,712.00	9.0%
5) Services and Other Operating Expenditures		5000-5999	28,493,239.00	30,054,843.00	3,318,964.60	23,310,942.00	6,743,901.00	22.4%
6) Capital Outlay		6000-6999	501,731.00	124,531.00	0.00	15,000.00	109,531.00	88.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,352,613.00	1,352,613.00	32,764.99	1,448,731.00	(96,118.00)	-7.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	6,367,499.00	5,584,383.00	0.00	5,316,471.00	267,912.00	4.8%
9) TOTAL, EXPENDITURES			241,150,655.00	213,924,539.00	46,214,056.49	200,241,399.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(58,511,695.00)	(33,325,211.00)	(13,179,289.12)	(25,766,826.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,356,409.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,356,409.00	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	50,814,150.00	25,591,906.00	0.00	25,020,404.00	(571,502.00)	-2.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			50,814,150.00	25,591,906.00	0.00	25,020,404.00		

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)			(7,697,545.00)	(7,733,305.00)	(13,179,289.12)	(746,422.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	7,697,547.05	7,733,307.08		7,733,307.08	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			7,697,547.05	7,733,307.08		7,733,307.08		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			7,697,547.05	7,733,307.08		7,733,307.08		
2) Ending Balance, June 30 (E + F1e)			2.05	2.08		6,986,885.08		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			2.05	2.08		6,986,885.08		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	361,588.00	361,588.00	0.00	330,526.00	(31,062.00)	-8.6%
Special Education ADA Transfer	6500	8091	11,741,506.00	11,741,506.00	0.00	11,741,506.00	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			12,103,094.00	12,103,094.00	0.00	12,072,032.00	(31,062.00)	-0.3%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,179,185.00	13,179,185.00	1.79	13,179,185.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,710,111.00	1,867,632.00	(374,276.63)	1,754,944.00	(112,688.00)	-6.0%
Child Nutrition Programs		8220	1,567,384.00	1,567,384.00	37,093.56	1,398,287.00	(169,097.00)	-10.8%
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	638,383.00	638,383.00	47,435.86	488,934.00	(149,449.00)	-23.4%
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	46,319,995.00	46,379,591.00	4,312,836.62	46,379,591.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	98,357.00	150,857.00	26,420.69	51,709.00	(99,148.00)	-65.7%
NCLB: Title II, Part A, Teacher Quality	4035	8290	6,772,388.00	6,725,650.00	1,432,266.72	6,224,153.00	(501,497.00)	-7.5%
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	2,175,102.00	2,548,287.00	262,717.66	2,138,436.00	(409,851.00)	-16.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	4,129,825.00	5,157,717.00	(1,089,181.42)	4,198,522.00	(959,195.00)	-18.6%
Vocational and Applied Technology Education	3500-3699	8290	953,835.00	953,835.00	(383,976.76)	953,835.00	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	3,634,893.00	3,982,318.00	937,908.69	2,646,503.00	(1,335,815.00)	-33.5%
TOTAL, FEDERAL REVENUE			81,179,458.00	83,150,839.00	5,209,246.78	79,414,099.00	(3,736,740.00)	-4.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	216,837.00	216,837.00	0.00	216,837.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	(10,642.00)	0.00	0.00	0.0%
RCC/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	35,861,233.00	35,861,233.00	9,861,855.49	36,118,575.00	257,342.00	0.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	3,295,110.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	22,100,571.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,102,387.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,105,771.00	1,105,771.00	331,016.00	1,105,771.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	2,205,870.00	2,205,870.00	(18,220.37)	2,205,870.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,789,488.00	3,789,488.00	2,489,154.53	3,789,488.00	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	6,588,400.00	6,588,400.00	0.00	6,588,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,128,512.00	24,797,125.00	10,190,653.32	24,351,497.00	(445,628.00)	-1.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			81,394,179.00	74,564,724.00	22,843,816.97	74,376,438.00	(188,286.00)	-0.3%

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)
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	236,527.00	792,169.00	821,837.74	792,169.00	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	600,000.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	2,471,171.00	2,471,171.00	(498,632.73)	2,182,544.00	(288,627.00)	-11.7%
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	4,654,531.00	7,517,331.00	4,658,498.61	5,637,291.00	(1,880,040.00)	-25.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			7,962,229.00	10,780,671.00	4,981,703.62	8,612,004.00	(2,168,667.00)	-20.1%
TOTAL, REVENUES			182,638,960.00	180,599,328.00	33,034,767.37	174,474,573.00	(6,124,755.00)	-3.4%

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	61,814,484.00	59,243,229.00	16,665,165.11	56,640,525.00	2,602,704.00	4.4%
Certificated Pupil Support Salaries		1200	12,534,969.00	10,566,675.00	2,922,733.14	10,453,701.00	112,974.00	1.1%
Certificated Supervisors' and Administrators' Salaries		1300	11,901,895.00	10,937,172.00	3,414,545.71	11,662,161.00	(724,989.00)	-6.6%
Other Certificated Salaries		1900	5,582,708.00	5,100,106.00	1,364,291.15	4,276,778.00	823,328.00	16.1%
TOTAL, CERTIFICATED SALARIES			91,834,056.00	85,847,182.00	24,366,735.11	83,033,165.00	2,814,017.00	3.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	14,978,974.00	14,386,075.00	4,136,244.36	14,833,890.00	(447,815.00)	-3.1%
Classified Support Salaries		2200	16,953,826.00	3,619,554.00	1,037,424.75	3,771,087.00	(151,533.00)	-4.2%
Classified Supervisors' and Administrators' Salaries		2300	2,074,894.00	329,403.00	115,554.65	329,403.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	3,979,361.00	3,213,620.00	1,054,991.18	3,153,412.00	60,208.00	1.9%
Other Classified Salaries		2900	747,723.00	615,147.00	117,888.01	560,435.00	54,712.00	8.9%
TOTAL, CLASSIFIED SALARIES			38,734,778.00	22,163,799.00	6,462,102.95	22,648,227.00	(484,428.00)	-2.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	7,472,127.00	8,457,439.00	1,901,300.24	6,783,101.00	1,674,338.00	19.8%
PERS		3201-3202	3,798,054.00	2,165,987.00	644,668.09	2,212,743.00	(46,756.00)	-2.2%
OASDI/Medicare/Alternative		3301-3302	4,039,966.00	2,735,629.00	719,211.98	2,942,153.00	(206,524.00)	-7.5%
Health and Welfare Benefits		3401-3402	20,752,454.00	17,438,806.00	3,081,385.81	17,189,913.00	248,893.00	1.4%
Unemployment Insurance		3501-3502	759,302.00	628,787.00	(49,563.81)	130,659.00	498,128.00	79.2%
Workers' Compensation		3601-3602	2,508,127.00	1,994,476.00	582,289.09	2,105,575.00	(111,099.00)	-5.6%
OPEB, Allocated		3701-3702	8,525,650.00	7,104,987.00	1,659,119.61	7,391,725.00	(286,738.00)	-4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	411,231.00	24,741.00	0.00	0.00	24,741.00	100.0%
Other Employee Benefits		3901-3902	196,227.00	162,584.00	42,865.03	155,954.00	6,630.00	4.1%
TOTAL, EMPLOYEE BENEFITS			48,463,138.00	40,713,436.00	8,581,276.04	38,911,823.00	1,801,613.00	4.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,024,166.00	1,020,666.00	883,012.86	1,019,258.00	1,408.00	0.1%
Books and Other Reference Materials		4200	1,418,415.00	1,247,268.00	1,032,775.21	856,258.00	391,010.00	31.3%
Materials and Supplies		4300	19,645,425.00	14,768,030.00	1,275,381.56	14,232,867.00	535,163.00	3.6%
Noncapitalized Equipment		4400	1,796,370.00	9,528,563.00	154,196.16	8,093,334.00	1,435,229.00	15.1%
Food		4700	1,519,225.00	1,519,225.00	106,847.01	1,355,323.00	163,902.00	10.8%
TOTAL, BOOKS AND SUPPLIES			25,403,601.00	28,083,752.00	3,452,212.80	25,557,040.00	2,526,712.00	9.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	17,634,542.00	12,041,862.00	1,485,189.88	7,052,570.00	4,989,292.00	41.4%
Travel and Conferences		5200	879,041.00	922,326.00	173,484.04	600,505.00	321,821.00	34.9%
Dues and Memberships		5300	600.00	600.00	0.00	0.00	600.00	100.0%
Insurance		5400-5450	970,153.00	787,704.00	204,200.26	805,248.00	(17,544.00)	-2.2%
Operations and Housekeeping Services		5500	65,184.00	1,500.00	395.28	1,190.00	310.00	20.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,973,278.00	985,951.00	(3,217.98)	978,008.00	7,943.00	0.8%
Transfers of Direct Costs		5710	(558,203.00)	2,233,262.00	195,911.01	2,175,698.00	57,564.00	2.6%
Transfers of Direct Costs - Interfund		5750	(3,006,511.00)	2,250.00	0.00	650.00	1,600.00	71.1%
Professional/Consulting Services and Operating Expenditures		5800	10,326,894.00	12,892,118.00	1,254,410.86	11,573,974.00	1,318,144.00	10.2%
Communications		5900	208,261.00	187,270.00	8,591.25	123,099.00	64,171.00	34.3%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			28,493,239.00	30,054,843.00	3,318,964.60	23,310,942.00	6,743,901.00	22.4%

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)
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	190,231.00	124,531.00	0.00	15,000.00	109,531.00	88.0%
Equipment Replacement		6500	311,500.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			501,731.00	124,531.00	0.00	15,000.00	109,531.00	88.0%
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	400,000.00	400,000.00	32,764.99	412,096.00	(12,096.00)	-3.0%
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	952,613.00	952,613.00	0.00	1,036,635.00	(84,022.00)	-8.8%
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)			1,352,613.00	1,352,613.00	32,764.99	1,448,731.00	(96,118.00)	-7.1%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	6,367,499.00	5,584,383.00	0.00	5,316,471.00	267,912.00	4.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			6,367,499.00	5,584,383.00	0.00	5,316,471.00	267,912.00	4.8%
TOTAL, EXPENDITURES			241,150,655.00	213,924,539.00	46,214,056.49	200,241,399.00	13,683,140.00	6.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,356,409.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	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	3,356,409.00	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			3,356,409.00	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	50,814,150.00	25,591,906.00	0.00	25,020,404.00	(571,502.00)	-2.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			50,814,150.00	25,591,906.00	0.00	25,020,404.00	(571,502.00)	-2.2%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			50,814,150.00	25,591,906.00	0.00	25,020,404.00	571,502.00	-2.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	366,784,881.00	366,784,881.00	115,912,843.48	364,003,230.00	(2,781,651.00)	-0.8%
2) Federal Revenue		8100-8299	81,380,596.00	83,351,977.00	5,209,246.78	79,615,237.00	(3,736,740.00)	-4.5%
3) Other State Revenue		8300-8599	156,598,640.00	190,223,597.00	22,967,621.57	190,035,239.00	(188,358.00)	-0.1%
4) Other Local Revenue		8600-8799	12,435,132.00	16,767,612.00	6,813,775.87	14,434,726.00	(2,332,886.00)	-13.9%
5) TOTAL, REVENUES			617,199,249.00	657,128,067.00	150,903,487.70	648,088,432.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	299,840,370.00	302,970,665.00	87,856,735.48	299,768,190.00	3,202,475.00	1.1%
2) Classified Salaries		2000-2999	89,930,794.00	90,157,840.00	27,223,966.46	90,381,948.00	(224,108.00)	-0.2%
3) Employee Benefits		3000-3999	147,552,792.00	149,319,895.00	39,475,495.63	147,453,499.00	1,866,396.00	1.2%
4) Books and Supplies		4000-4999	36,614,766.00	48,529,107.00	10,487,676.89	45,726,709.00	2,802,398.00	5.8%
5) Services and Other Operating Expenditures		5000-5999	62,822,798.00	71,636,383.00	14,994,437.14	64,774,634.00	6,861,749.00	9.6%
6) Capital Outlay		6000-6999	8,682,128.00	10,653,598.00	1,940,483.70	8,445,740.00	2,207,858.00	20.7%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	2,017,436.00	2,017,436.00	251,249.99	2,113,554.00	(96,118.00)	-4.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,533,338.00)	(1,590,264.00)	0.00	(1,590,264.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			645,927,746.00	673,694,660.00	182,230,045.29	657,074,010.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(28,728,497.00)	(16,566,593.00)	(31,326,557.59)	(8,985,578.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,381,160.00	24,751.00	0.00	24,751.00	0.00	0.0%
b) Transfers Out		7600-7629	6,773,554.00	3,417,145.00	1,423,810.00	3,417,145.00	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	15,282,019.00	0.00	14,853,306.00	428,713.00	2.8%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,392,394.00)	(18,674,413.00)	(1,423,810.00)	(18,245,700.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(32,120,891.00)	(35,241,006.00)	(32,750,367.59)	(27,231,278.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	80,625,859.05	78,670,640.84		78,670,640.84	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)			80,625,859.05	78,670,640.84		78,670,640.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			80,625,859.05	78,670,640.84		78,670,640.84		
2) Ending Balance, June 30 (E + F1e)			48,504,968.05	43,429,634.84		51,439,362.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	83,214.39	82,651.00		82,651.00		
Stores		9712	1,544,924.87	1,304,951.00		1,304,951.00		
Prepaid Expenditures		9713	39,637.00	34,465.00		34,465.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	2.05	2.08		6,986,885.08		
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		2,000,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	46,837,189.74	42,007,565.76		41,030,410.76		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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General Fund
Summary - Unrestricted/Restricted
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	268,348,280.00	268,348,280.00	100,454,573.00	262,371,414.00	(5,976,866.00)	-2.2%
Education Protection Account State Aid - Current Year		8012	58,946,506.00	58,946,506.00	15,768,329.00	62,805,973.00	3,859,467.00	6.5%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	3,005.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	673,272.00	673,272.00	0.00	673,272.00	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	517,295.00	517,295.00	66.08	517,295.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	45,906,240.00	45,906,240.00	0.00	45,906,240.00	0.00	0.0%
Unsecured Roll Taxes		8042	2,696,722.00	2,696,722.00	112,015.02	2,696,722.00	0.00	0.0%
Prior Years' Taxes		8043	118,913.00	118,913.00	0.00	118,913.00	0.00	0.0%
Supplemental Taxes		8044	449,406.00	449,406.00	215,072.71	449,406.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(9,447,435.00)	(9,447,435.00)	0.00	(9,447,435.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	203,285.00	203,285.00	0.00	203,285.00	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	3,180.00	3,180.00	0.00	3,180.00	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			368,415,664.00	368,415,664.00	116,553,060.81	366,298,265.00	(2,117,399.00)	-0.6%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(12,103,094.00)	(12,103,094.00)	0.00	(12,072,032.00)	31,062.00	-0.3%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	361,588.00	361,588.00	0.00	330,526.00	(31,062.00)	-8.6%
Special Education ADA Transfer	6500	8091	11,741,506.00	11,741,506.00	0.00	11,741,506.00	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	664,252.00	664,252.00	0.00	0.00	(664,252.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(2,295,035.00)	(2,295,035.00)	(640,217.33)	(2,295,035.00)	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			366,784,881.00	366,784,881.00	115,912,843.48	364,003,230.00	(2,781,651.00)	-0.8%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	13,179,185.00	13,179,185.00	1.79	13,179,185.00	0.00	0.0%
Special Education Discretionary Grants		8182	1,710,111.00	1,867,632.00	(374,276.63)	1,754,944.00	(112,688.00)	-6.0%
Child Nutrition Programs		8220	1,567,384.00	1,567,384.00	37,093.56	1,398,287.00	(169,097.00)	-10.8%
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	638,383.00	638,383.00	47,435.86	488,934.00	(149,449.00)	-23.4%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	46,319,995.00	46,379,591.00	4,312,836.62	46,379,591.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	98,357.00	150,857.00	26,420.69	51,709.00	(99,148.00)	-65.7%
NCLB: Title II, Part A, Teacher Quality	4035	8290	6,772,388.00	6,725,650.00	1,432,266.72	6,224,153.00	(501,497.00)	-7.5%
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	2,175,102.00	2,548,287.00	262,717.66	2,138,436.00	(409,851.00)	-16.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	4,129,825.00	5,157,717.00	(1,089,181.42)	4,198,522.00	(959,195.00)	-18.6%
Vocational and Applied Technology Education	3500-3699	8290	953,835.00	953,835.00	(383,976.76)	953,835.00	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	3,836,031.00	4,183,456.00	937,908.69	2,847,641.00	(1,335,815.00)	-31.9%
TOTAL, FEDERAL REVENUE			81,380,596.00	83,351,977.00	5,209,246.78	79,615,237.00	(3,736,740.00)	-4.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	216,837.00	216,837.00	0.00	216,837.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	(10,642.00)	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	35,861,233.00	35,861,233.00	9,861,855.49	36,118,575.00	257,342.00	0.7%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	3,295,110.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	22,100,571.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	1,102,387.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	1,105,771.00	27,603,839.00	331,016.00	27,603,839.00	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	15,339,933.00	15,339,933.00	(16,168.00)	15,339,933.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	3,111,118.00	3,111,118.00	0.00	3,111,118.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	11,323,466.00	11,323,466.00	(31,653.68)	11,323,466.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	3,789,488.00	3,789,488.00	2,489,154.53	3,789,488.00	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	6,588,400.00	6,588,400.00	0.00	6,588,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	52,764,326.00	86,389,283.00	10,344,059.23	85,943,583.00	(445,700.00)	-0.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			156,598,640.00	190,223,597.00	22,967,621.57	190,035,239.00	(188,358.00)	-0.1%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	236,527.00	792,169.00	821,837.74	792,169.00	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	42,928.00	42,928.00	8,960.51	42,928.00	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	269,800.00	269,800.00	136,362.35	250,953.00	(18,847.00)	-7.0%
Interest		8660	200,000.00	200,000.00	36,141.38	144,564.00	(55,436.00)	-27.7%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	600,000.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	2,471,171.00	3,071,171.00	(331,629.99)	2,782,544.00	(288,627.00)	-9.4%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	738,027.00	738,027.00	35,734.47	742,222.00	4,195.00	0.6%
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	7,876,679.00	11,653,517.00	6,106,369.41	9,679,346.00	(1,974,171.00)	-16.9%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			12,435,132.00	16,767,612.00	6,813,775.87	14,434,726.00	(2,332,886.00)	-13.9%
TOTAL, REVENUES			617,199,249.00	657,128,067.00	150,903,487.70	648,088,432.00	(9,039,635.00)	-1.4%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	240,638,038.00	242,144,621.00	69,457,116.53	239,278,321.00	2,866,300.00	1.2%
Certificated Pupil Support Salaries		1200	17,581,451.00	18,574,540.00	5,360,778.60	18,253,709.00	320,831.00	1.7%
Certificated Supervisors' and Administrators' Salaries		1300	35,856,198.00	36,509,924.00	11,404,079.35	37,301,407.00	(791,483.00)	-2.2%
Other Certificated Salaries		1900	5,764,683.00	5,741,580.00	1,634,761.00	4,934,753.00	806,827.00	14.1%
TOTAL, CERTIFICATED SALARIES			299,840,370.00	302,970,665.00	87,856,735.48	299,768,190.00	3,202,475.00	1.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	18,800,006.00	18,729,803.00	5,103,933.57	18,815,372.00	(85,569.00)	-0.5%
Classified Support Salaries		2200	39,957,640.00	39,796,821.00	12,634,714.23	40,199,495.00	(402,674.00)	-1.0%
Classified Supervisors' and Administrators' Salaries		2300	7,296,769.00	7,666,818.00	2,404,831.13	7,541,850.00	124,968.00	1.6%
Clerical, Technical and Office Salaries		2400	21,749,253.00	21,853,594.00	6,622,934.63	21,748,100.00	105,494.00	0.5%
Other Classified Salaries		2900	2,127,126.00	2,110,804.00	457,552.90	2,077,131.00	33,673.00	1.6%
TOTAL, CLASSIFIED SALARIES			89,930,794.00	90,157,840.00	27,223,966.46	90,381,948.00	(224,108.00)	-0.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	24,544,942.00	26,228,568.00	7,041,599.26	24,397,057.00	1,831,511.00	7.0%
PERS		3201-3202	9,115,920.00	9,142,110.00	2,567,510.56	9,232,565.00	(90,455.00)	-1.0%
OASDI/Medicare/Alternative		3301-3302	10,828,287.00	10,873,147.00	3,052,319.71	11,061,360.00	(188,213.00)	-1.7%
Health and Welfare Benefits		3401-3402	60,684,840.00	61,032,242.00	10,790,657.81	60,368,897.00	663,345.00	1.1%
Unemployment Insurance		3501-3502	997,962.00	1,027,583.00	(26,758.25)	480,431.00	547,152.00	53.2%
Workers' Compensation		3601-3602	7,689,476.00	7,711,079.00	2,362,134.48	8,087,610.00	(376,531.00)	-4.9%
OPEB, Allocated		3701-3702	24,838,052.00	25,030,888.00	5,810,562.82	25,656,270.00	(625,382.00)	-2.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	607,143.00	24,741.00	0.00	0.00	24,741.00	100.0%
Other Employee Benefits		3901-3902	8,246,170.00	8,249,537.00	7,877,469.24	8,169,309.00	80,228.00	1.0%
TOTAL, EMPLOYEE BENEFITS			147,552,792.00	149,319,895.00	39,475,495.63	147,453,499.00	1,866,396.00	1.2%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,027,269.00	1,026,869.00	883,566.45	1,022,549.00	4,320.00	0.4%
Books and Other Reference Materials		4200	1,418,415.00	1,494,146.00	1,141,171.56	1,054,265.00	439,881.00	29.4%
Materials and Supplies		4300	30,127,971.00	32,953,536.00	7,745,580.80	32,012,595.00	940,941.00	2.9%
Noncapitalized Equipment		4400	2,521,886.00	11,535,331.00	610,511.07	10,281,977.00	1,253,354.00	10.9%
Food		4700	1,519,225.00	1,519,225.00	106,847.01	1,355,323.00	163,902.00	10.8%
TOTAL, BOOKS AND SUPPLIES			36,614,766.00	48,529,107.00	10,487,676.89	45,726,709.00	2,802,398.00	5.8%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	19,665,589.00	23,043,711.00	2,054,503.49	18,277,197.00	4,766,514.00	20.7%
Travel and Conferences		5200	1,349,573.00	1,552,731.00	327,783.38	1,149,221.00	403,510.00	26.0%
Dues and Memberships		5300	121,335.00	122,957.00	113,935.41	120,918.00	2,039.00	1.7%
Insurance		5400-5450	3,013,661.00	3,013,559.00	857,003.06	3,011,678.00	1,881.00	0.1%
Operations and Housekeeping Services		5500	16,960,533.00	16,960,033.00	4,958,851.79	16,787,062.00	172,971.00	1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,959,576.00	7,740,136.00	2,413,174.69	7,584,942.00	155,194.00	2.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(3,152,968.00)	(3,158,198.00)	(1,030,320.79)	(2,900,327.00)	(257,871.00)	8.2%
Professional/Consulting Services and Operating Expenditures		5800	17,160,758.00	21,665,865.00	5,136,310.51	20,171,326.00	1,494,539.00	6.9%
Communications		5900	744,741.00	695,589.00	163,195.60	572,617.00	122,972.00	17.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			62,822,798.00	71,636,383.00	14,994,437.14	64,774,634.00	6,861,749.00	9.6%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	1,002,678.00	2,602,678.00	1,361,696.00	2,113,705.00	488,973.00	18.8%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,820,774.00	5,830,874.00	18,463.48	4,377,270.00	1,453,604.00	24.9%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	1,436,176.00	1,436,176.00	139,641.05	1,256,619.00	179,557.00	12.5%
Equipment Replacement		6500	422,500.00	783,870.00	420,683.17	698,146.00	85,724.00	10.9%
TOTAL, CAPITAL OUTLAY			8,682,128.00	10,653,598.00	1,940,483.70	8,445,740.00	2,207,858.00	20.7%
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	(3,122.00)	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	400,000.00	400,000.00	32,764.99	412,096.00	(12,096.00)	-3.0%
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	952,613.00	952,613.00	0.00	1,036,635.00	(84,022.00)	-8.8%
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	664,823.00	664,823.00	221,607.00	664,823.00	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)			2,017,436.00	2,017,436.00	251,249.99	2,113,554.00	(96,118.00)	-4.8%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(1,533,338.00)	(1,590,264.00)	0.00	(1,590,264.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(1,533,338.00)	(1,590,264.00)	0.00	(1,590,264.00)	0.00	0.0%
TOTAL, EXPENDITURES			645,927,746.00	673,694,660.00	182,230,045.29	657,074,010.00	16,620,650.00	2.5%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	3,381,160.00	24,751.00	0.00	24,751.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,381,160.00	24,751.00	0.00	24,751.00	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	3,356,409.00	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	3,417,145.00	3,417,145.00	1,423,810.00	3,417,145.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,773,554.00	3,417,145.00	1,423,810.00	3,417,145.00	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	15,282,019.00	0.00	14,853,306.00	428,713.00	2.8%
(d) TOTAL, USES			0.00	15,282,019.00	0.00	14,853,306.00	428,713.00	2.8%
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)			(3,392,394.00)	(18,674,413.00)	(1,423,810.00)	(18,245,700.00)	(428,713.00)	-2.3%

Resource	Description	2013-14 Projected Year Totals
5640	Medi-Cal Billing Option	286,273.78
6286	English Language Acquisition Program, Teac	0.07
6500	Special Education	8.00
6512	Special Ed: Mental Health Services	337,773.02
7090	Economic Impact Aid (EIA): State Compens	0.21
7091	Economic Impact Aid (EIA): Limited English	0.59
7400	Quality Education Investment Act	2,292,294.41
7405	Common Core State Standards Implementat	4,070,535.00
Total, Restricted Balance		<u>6,986,885.08</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	1,233,684.00	1,317,122.00	410,243.00	1,361,493.00	44,371.00	3.4%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	237,915.00	237,915.00	29,755.97	310,961.00	73,046.00	30.7%
4) Other Local Revenue		8600-8799	0.00	0.00	286.74	0.00	0.00	0.0%
5) TOTAL, REVENUES			1,471,599.00	1,555,037.00	440,285.71	1,672,454.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	825,127.00	959,843.00	277,238.70	937,849.00	21,994.00	2.3%
2) Classified Salaries		2000-2999	162,809.00	162,809.00	36,857.73	148,638.00	14,171.00	8.7%
3) Employee Benefits		3000-3999	345,148.00	389,464.00	77,974.53	354,708.00	34,756.00	8.9%
4) Books and Supplies		4000-4999	40,687.00	40,687.00	5,528.14	50,894.00	(10,207.00)	-25.1%
5) Services and Other Operating Expenditures		5000-5999	179,926.00	179,926.00	26,659.12	198,753.00	(18,827.00)	-10.5%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,553,697.00	1,732,729.00	424,258.22	1,690,842.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(82,098.00)	(177,692.00)	16,027.49	(18,388.00)		
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)			(82,098.00)	(177,692.00)	16,027.49	(18,388.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	102,494.00	234,150.53		234,150.53	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)			102,494.00	234,150.53		234,150.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			102,494.00	234,150.53		234,150.53		
2) Ending Balance, June 30 (E + F1e)			20,396.00	56,458.53		215,762.53		
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		28,900.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	20,396.00	56,458.53		188,862.53		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	197,389.00	197,389.00	59,311.00	197,389.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	891,333.00	974,771.00	359,994.00	1,019,142.00	44,371.00	4.6%
State Aid - Prior Years		8019	0.00	0.00	(9,062.00)	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	144,962.00	144,962.00	0.00	144,962.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			1,233,684.00	1,317,122.00	410,243.00	1,361,493.00	44,371.00	3.4%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	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	104,958.00	104,958.00	0.00	124,204.00	19,246.00	18.3%
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	36,498.00	36,498.00	(102.03)	36,498.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	96,459.00	96,459.00	29,858.00	150,259.00	53,800.00	55.8%
TOTAL, OTHER STATE REVENUE			237,915.00	237,915.00	29,755.97	310,961.00	73,046.00	30.7%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	286.74	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	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	286.74	0.00	0.00	0.0%
TOTAL REVENUES			1,471,599.00	1,555,037.00	440,285.71	1,672,454.00		

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	722,168.00	856,884.00	244,843.63	835,210.00	21,674.00	2.5%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	102,959.00	102,959.00	32,395.07	102,639.00	320.00	0.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			825,127.00	959,843.00	277,238.70	937,849.00	21,994.00	2.3%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	25,799.00	25,799.00	7,562.54	28,203.00	(2,404.00)	-9.3%
Classified Support Salaries		2200	76,182.00	76,182.00	14,475.86	59,715.00	16,467.00	21.6%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	60,828.00	60,828.00	14,819.33	60,720.00	108.00	0.2%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			162,809.00	162,809.00	36,857.73	148,638.00	14,171.00	8.7%
EMPLOYEE BENEFITS								
STRS		3101-3102	69,073.00	113,389.00	21,612.74	72,225.00	41,164.00	36.3%
PERS		3201-3202	14,843.00	14,843.00	3,513.85	13,206.00	1,637.00	11.0%
OASDI/Medicare/Alternative		3301-3302	24,493.00	24,493.00	5,545.07	25,276.00	(783.00)	-3.2%
Health and Welfare Benefits		3401-3402	145,365.00	145,365.00	27,344.65	150,673.00	(5,308.00)	-3.7%
Unemployment Insurance		3501-3502	11,012.00	11,012.00	(631.43)	3,170.00	7,842.00	71.2%
Workers' Compensation		3601-3602	17,720.00	17,720.00	5,674.28	22,163.00	(4,443.00)	-25.1%
OPEB, Allocated		3701-3702	59,370.00	59,370.00	14,724.32	65,098.00	(5,728.00)	-9.6%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	2,084.00	2,084.00	0.00	2,084.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,188.00	1,188.00	191.05	813.00	375.00	31.6%
TOTAL, EMPLOYEE BENEFITS			345,148.00	389,464.00	77,974.53	354,708.00	34,756.00	8.9%
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	38,687.00	38,687.00	5,528.14	50,713.00	(12,026.00)	-31.1%
Noncapitalized Equipment		4400	2,000.00	2,000.00	0.00	181.00	1,819.00	91.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			40,687.00	40,687.00	5,528.14	50,894.00	(10,207.00)	-25.1%
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	7,411.00	7,411.00	1,969.76	7,890.00	(479.00)	-6.5%
Operations and Housekeeping Services		5500	79,853.00	79,853.00	23,328.94	89,226.00	(9,373.00)	-11.7%
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	333.42	3,318.00	(3,318.00)	New
Professional/Consulting Services and Operating Expenditures		5800	92,662.00	92,662.00	1,027.00	98,319.00	(5,657.00)	-6.1%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			179,926.00	179,926.00	26,659.12	198,753.00	(18,827.00)	-10.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			1,553,697.00	1,732,729.00	424,258.22	1,690,842.00		

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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14 Projected Year Totals
7405	Common Core State Standards Implementation	26,900.00
Total, Restricted Balance		26,900.00

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	1,133,906.00	1,076,703.00	(62,341.74)	1,076,703.00	0.00	0.0%
3) Other State Revenue		8300-8599	239,615.00	239,615.00	0.00	239,615.00	0.00	0.0%
4) Other Local Revenue		8600-8799	852,498.00	852,498.00	156,073.17	852,498.00	0.00	0.0%
5) TOTAL, REVENUES			2,226,019.00	2,168,816.00	93,731.43	2,168,816.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,152,109.00	2,121,989.00	766,763.00	2,121,989.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,202,090.00	1,172,007.00	333,189.79	1,172,007.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,340,876.00	1,340,876.00	305,062.11	1,340,876.00	0.00	0.0%
4) Books and Supplies		4000-4999	311,240.00	312,795.00	91,292.99	312,795.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	833,645.00	835,090.00	348,409.81	835,090.00	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	5,554.00	5,554.00	0.00	5,554.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,845,514.00	5,788,311.00	1,844,717.70	5,788,311.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,619,495.00)	(3,619,495.00)	(1,750,986.27)	(3,619,495.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,417,145.00	3,417,145.00	1,423,810.00	3,417,145.00	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			3,417,145.00	3,417,145.00	1,423,810.00	3,417,145.00		

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)			(202,350.00)	(202,350.00)	(327,176.27)	(202,350.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	574,909.00	314,738.93		314,738.93	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)			574,909.00	314,738.93		314,738.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			574,909.00	314,738.93		314,738.93		
2) Ending Balance, June 30 (E + F1e)			372,559.00	112,388.93		112,388.93		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	372,559.00	112,388.93		112,388.93		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs								
		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	180,744.00	180,744.00	(77,495.49)	180,744.00	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	953,162.00	895,959.00	15,153.75	895,959.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,133,906.00	1,076,703.00	(62,341.74)	1,076,703.00	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	239,615.00	239,615.00	0.00	239,615.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			239,615.00	239,615.00	0.00	239,615.00	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	4,095.00	4,095.00	146.41	4,095.00	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	291,081.00	291,081.00	79,210.07	291,081.00	0.00	0.0%
Interagency Services		8677	219,065.00	219,065.00	(1,556.35)	219,065.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	338,257.00	338,257.00	78,273.04	338,257.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			852,498.00	852,498.00	156,073.17	852,498.00	0.00	0.0%
TOTAL, REVENUES			2,228,019.00	2,168,816.00	93,731.43	2,168,816.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,520,458.00	1,490,338.00	537,753.01	1,490,338.00	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	514,391.00	514,391.00	193,138.78	514,391.00	0.00	0.0%
Other Certificated Salaries		1900	117,260.00	117,260.00	35,871.21	117,260.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,152,109.00	2,121,989.00	766,763.00	2,121,989.00	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	381,017.00	381,017.00	105,225.91	381,017.00	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	776,073.00	745,990.00	218,116.01	745,990.00	0.00	0.0%
Other Classified Salaries		2900	45,000.00	45,000.00	9,847.87	45,000.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,202,090.00	1,172,007.00	333,189.79	1,172,007.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	176,915.00	176,915.00	60,626.69	176,915.00	0.00	0.0%
PERS		3201-3202	129,044.00	129,044.00	35,512.56	129,044.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	123,514.00	123,514.00	32,684.01	123,514.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	546,512.00	546,512.00	100,297.63	546,512.00	0.00	0.0%
Unemployment Insurance		3501-3502	36,885.00	36,885.00	(1,003.42)	36,885.00	0.00	0.0%
Workers' Compensation		3601-3602	59,369.00	59,369.00	21,040.01	59,369.00	0.00	0.0%
OPEB, Allocated		3701-3702	246,159.00	246,159.00	54,133.69	246,159.00	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	15,647.00	15,647.00	0.00	15,647.00	0.00	0.0%
Other Employee Benefits		3901-3902	6,831.00	6,831.00	1,770.94	6,831.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,340,876.00	1,340,876.00	305,062.11	1,340,876.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Matenals		4100	75,000.00	67,797.00	27,861.74	67,797.00	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	236,240.00	244,998.00	63,431.25	244,998.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			311,240.00	312,795.00	91,292.99	312,795.00	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	32,128.00	31,128.00	2,956.78	31,128.00	0.00	0.0%
Dues and Memberships		5300	2,600.00	2,600.00	250.00	2,600.00	0.00	0.0%
Insurance		5400-5450	24,792.00	24,792.00	7,510.83	24,792.00	0.00	0.0%
Operations and Housekeeping Services		5500	259,200.00	259,200.00	104,038.48	259,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	64,949.00	64,949.00	20,976.50	64,949.00	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	85,358.00	87,778.00	24,677.44	87,778.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	361,018.00	361,043.00	187,871.00	361,043.00	0.00	0.0%
Communications		5900	3,600.00	3,600.00	128.78	3,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			833,645.00	835,090.00	348,409.81	835,090.00	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	5,554.00	5,554.00	0.00	5,554.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			5,554.00	5,554.00	0.00	5,554.00	0.00	0.0%
TOTAL, EXPENDITURES			5,845,514.00	5,788,311.00	1,844,717.70	5,788,311.00		

2013-14 First Interim
Adult Education Fund
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	3,417,145.00	3,417,145.00	1,423,810.00	3,417,145.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,417,145.00	3,417,145.00	1,423,810.00	3,417,145.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from 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)			3,417,145.00	3,417,145.00	1,423,810.00	3,417,145.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,224,145.00	1,231,756.00	470,771.20	1,231,756.00	0.00	0.0%
3) Other State Revenue		8300-8599	5,608,070.00	7,125,515.00	621,543.57	7,125,515.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	9,753.79	0.00	0.00	0.0%
5) TOTAL, REVENUES			6,832,215.00	8,357,271.00	1,102,068.56	8,357,271.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	3,133,079.00	3,101,079.00	985,606.33	3,101,079.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,506,459.00	1,488,159.00	398,679.42	1,488,159.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,556,299.00	1,556,299.00	350,047.05	1,556,299.00	0.00	0.0%
4) Books and Supplies		4000-4999	108,430.00	1,656,727.00	59,650.97	1,656,727.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	357,551.00	349,725.00	28,658.82	349,725.00	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	211,179.00	258,418.00	0.00	258,418.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,872,997.00	8,410,407.00	1,822,642.59	8,410,407.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(40,782.00)	(53,136.00)	(720,574.03)	(53,136.00)		
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)			(40,782.00)	(53,136.00)	(720,574.03)	(53,136.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,783.00	56,135.85		56,135.85	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,783.00	56,135.85		56,135.85		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,783.00	56,135.85		56,135.85		
2) Ending Balance, June 30 (E + F1e)			1.00	2,999.85		2,999.85		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1.00	2,999.85		2,999.85		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	206,887.00	206,887.00	97,848.59	206,887.00	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	1,017,258.00	1,024,869.00	372,922.61	1,024,869.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,224,145.00	1,231,756.00	470,771.20	1,231,756.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	11,756.00	11,756.00	(65,852.03)	11,756.00	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	5,558,314.00	7,073,759.00	685,896.00	7,073,759.00	0.00	0.0%
All Other State Revenue	All Other	8590	40,000.00	40,000.00	1,499.60	40,000.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			5,608,070.00	7,125,515.00	621,543.57	7,125,515.00	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	328.14	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	0.00	9,425.65	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	9,753.79	0.00	0.00	0.0%
TOTAL, REVENUES			6,832,215.00	8,357,271.00	1,102,068.56	8,357,271.00		

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	3,084,511.00	3,052,511.00	968,891.67	3,052,511.00	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	48,568.00	48,568.00	16,714.66	48,568.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			3,133,079.00	3,101,079.00	985,606.33	3,101,079.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,326,612.00	1,308,312.00	347,329.25	1,308,312.00	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	179,847.00	179,847.00	51,350.17	179,847.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,506,459.00	1,488,159.00	398,679.42	1,488,159.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	250,395.00	250,395.00	77,462.84	250,395.00	0.00	0.0%
PERS		3201-3202	28,423.00	28,423.00	12,179.10	28,423.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	112,582.00	112,582.00	31,402.50	112,582.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	721,983.00	721,983.00	131,620.37	721,983.00	0.00	0.0%
Unemployment Insurance		3501-3502	51,030.00	51,030.00	(1,794.19)	51,030.00	0.00	0.0%
Workers' Compensation		3601-3602	82,158.00	82,158.00	25,959.78	82,158.00	0.00	0.0%
OPEB, Allocated		3701-3702	294,871.00	294,871.00	70,873.95	294,871.00	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	3,990.00	3,990.00	0.00	3,990.00	0.00	0.0%
Other Employee Benefits		3901-3902	10,867.00	10,867.00	2,342.70	10,867.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,556,299.00	1,556,299.00	350,047.05	1,556,299.00	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	103,430.00	1,651,727.00	59,200.31	1,651,727.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	5,000.00	5,000.00	450.66	5,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			108,430.00	1,656,727.00	59,650.97	1,656,727.00	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	2,250.00	2,250.00	119.91	2,250.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	34,318.00	34,318.00	9,179.02	34,318.00	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	25,800.00	25,800.00	664.64	25,800.00	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	294,297.00	286,471.00	11,507.75	286,471.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	686.00	686.00	7,187.50	686.00	0.00	0.0%
Communications		5900	200.00	200.00	0.00	200.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			357,551.00	349,725.00	28,658.82	349,725.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	211,179.00	258,418.00	0.00	258,418.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			211,179.00	258,418.00	0.00	258,418.00	0.00	0.0%
TOTAL, EXPENDITURES			6,872,997.00	8,410,407.00	1,822,642.59	8,410,407.00		

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		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	0.00	0.0%

Resource	Description	2013/14 Projected Year Totals
5320	Child Nutrition: Child Care Food Program (CCFP) Claims-Ce	2,999.85
Total, Restricted Balance		<u>2,999.85</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	10,000.00	10,000.00	214.82	10,000.00	0.00	0.0%
5) TOTAL, REVENUES			10,000.00	10,000.00	214.82	10,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	565,245.00	707,062.00	50,943.81	707,062.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	5,922,527.00	2,639,347.00	705,850.34	2,639,347.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	20,000.00	0.00	20,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			6,487,772.00	3,386,409.00	756,794.15	3,386,409.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(6,477,772.00)	(3,356,409.00)	(756,579.33)	(3,356,409.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,356,409.00	3,356,409.00	1,000,000.00	3,356,409.00	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			3,356,409.00	3,356,409.00	1,000,000.00	3,356,409.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,121,363.00)	0.00	243,420.67	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,121,363.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,121,363.00	0.00		0.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,121,363.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	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)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	214.82	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			10,000.00	10,000.00	214.82	10,000.00	0.00	0.0%
TOTAL, REVENUES			10,000.00	10,000.00	214.82	10,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	565,245.00	707,062.00	50,943.81	707,062.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			565,245.00	707,062.00	50,943.81	707,062.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,005,128.00	1,500,164.00	346,639.94	1,500,164.00	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	767,321.00	656,531.00	104,571.80	656,531.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,078.00	482,652.00	254,638.60	482,652.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			5,922,527.00	2,639,347.00	705,850.34	2,639,347.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	20,000.00	0.00	20,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	20,000.00	0.00	20,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL EXPENDITURES			6,487,772.00	3,366,409.00	756,794.15	3,366,409.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	3,356,409.00	3,356,409.00	0.00	3,356,409.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	1,000,000.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,356,409.00	3,356,409.00	1,000,000.00	3,356,409.00	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)			3,356,409.00	3,356,409.00	1,000,000.00	3,356,409.00		

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

2013-14 First Interim
Special Reserve Fund for Postemployment Benefits
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1,500,000.00	0.00	1,500,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	1,500,000.00	0.00	1,500,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	20,252,176.00	0.00	20,252,176.00	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	20,252,176.00	0.00	20,252,176.00		

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	21,752,176.00	0.00	21,752,176.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	21,752,176.00		21,752,176.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	21,752,176.00		21,752,176.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8660	0.00	1,500,000.00	0.00	1,500,000.00	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%
TOTAL, OTHER LOCAL REVENUE			0.00	1,500,000.00	0.00	1,500,000.00	0.00	0.0%
TOTAL, REVENUES			0.00	1,500,000.00	0.00	1,500,000.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	20,252,176.00	0.00	20,252,176.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	20,252,176.00	0.00	20,252,176.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	20,252,176.00	0.00	20,252,176.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	365,281.00	365,281.00	49,036.60	365,281.00	0.00	0.0%
5) TOTAL, REVENUES			365,281.00	365,281.00	49,036.60	365,281.00		
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	45,000.00	45,000.00	9,000.00	45,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			45,000.00	45,000.00	9,000.00	45,000.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			320,281.00	320,281.00	40,036.60	320,281.00		
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	31,040,280.00	31,040,280.00	1,000,000.00	31,040,280.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	54,997,539.65	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			(31,040,280.00)	(31,040,280.00)	53,997,539.65	(31,040,280.00)		

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)			(30,719,999.00)	(30,719,999.00)	54,037,576.25	(30,719,999.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,839,668.00	36,869,988.67		36,869,988.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,839,668.00	36,869,988.67		36,869,988.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,839,668.00	36,869,988.67		36,869,988.67		
2) Ending Balance, June 30 (E + F1e)			2,119,669.00	6,149,989.67		6,149,989.67		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,119,669.00	6,149,989.67		6,149,989.67		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction								
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	365,281.00	365,281.00	49,036.60	365,281.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			365,281.00	365,281.00	49,036.60	365,281.00	0.00	0.0%
TOTAL, REVENUES			365,281.00	365,281.00	49,036.60	365,281.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,000.00	45,000.00	9,000.00	45,000.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			45,000.00	45,000.00	9,000.00	45,000.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			45,000.00	45,000.00	9,000.00	45,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	31,040,280.00	31,040,280.00	1,000,000.00	31,040,280.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			31,040,280.00	31,040,280.00	1,000,000.00	31,040,280.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	54,997,539.65	0.00	0.00	0.0%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	54,997,539.65	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)			(31,040,280.00)	(31,040,280.00)	53,997,539.65	(31,040,280.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,786,254.00	1,786,254.00	737,707.93	1,786,254.00	0.00	0.0%
5) TOTAL, REVENUES			1,786,254.00	1,786,254.00	737,707.93	1,786,254.00		
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	503,406.00	503,406.00	22,574.35	503,406.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,618,180.00	4,618,180.00	139,098.58	4,618,180.00	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			5,121,586.00	5,121,586.00	161,672.93	5,121,586.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(3,335,332.00)	(3,335,332.00)	576,035.00	(3,335,332.00)		
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	24,751.00	24,751.00	0.00	24,751.00	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			(24,751.00)	(24,751.00)	0.00	(24,751.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(3,360,083.00)	(3,360,083.00)	576,035.00	(3,360,083.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,602,839.00	5,757,680.18		5,757,680.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,602,839.00	5,757,680.18		5,757,680.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,602,839.00	5,757,680.18		5,757,680.18		
2) Ending Balance, June 30 (E + F1e)			3,242,756.00	2,397,597.18		2,397,597.18		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	3,242,756.00	2,397,597.18		2,397,597.18		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	136,254.00	136,254.00	4,554.55	136,254.00	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	1,650,000.00	1,650,000.00	733,153.38	1,650,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,786,254.00	1,786,254.00	737,707.93	1,786,254.00	0.00	0.0%
TOTAL REVENUES			1,786,254.00	1,786,254.00	737,707.93	1,786,254.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
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%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	19,582.74	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	458,311.00	458,311.00	0.00	458,311.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	45,095.00	45,095.00	2,991.61	45,095.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			503,406.00	503,406.00	22,574.35	503,406.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	3,056,335.00	3,056,335.00	75,408.00	3,056,335.00	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	1,561,845.00	1,561,845.00	63,690.58	1,561,845.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			4,618,180.00	4,618,180.00	139,098.58	4,618,180.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			5,121,586.00	5,121,586.00	161,672.93	5,121,586.00		

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	24,751.00	24,751.00	0.00	24,751.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			24,751.00	24,751.00	0.00	24,751.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		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)			(24,751.00)	(24,751.00)	0.00	(24,751.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	19,268,324.00	19,268,324.00	0.00	19,268,324.00	0.00	0.0%
4) Other Local Revenue		8600-8799	109,491.00	109,491.00	50,947.83	109,491.00	0.00	0.0%
5) TOTAL REVENUES			19,377,815.00	19,377,815.00	50,947.83	19,377,815.00		
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	13,000.00	0.00	13,000.00	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	187,211.00	294,452.00	110,699.49	294,452.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	2,827,233.00	3,132,874.00	755,781.99	3,132,874.00	0.00	0.0%
6) Capital Outlay		6000-6999	85,576,306.00	63,906,866.00	19,461,252.50	63,906,866.00	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			88,590,750.00	67,347,192.00	20,327,733.98	67,347,192.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(69,212,935.00)	(47,969,377.00)	(20,276,786.15)	(47,969,377.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	27,683,871.00	27,683,871.00	0.00	27,683,871.00	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			27,683,871.00	27,683,871.00	0.00	27,683,871.00		

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)			(41,529,064.00)	(20,285,506.00)	(20,276,786.15)	(20,285,506.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	41,529,064.00	20,285,506.36		20,285,506.36	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)			41,529,064.00	20,285,506.36		20,285,506.36		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			41,529,064.00	20,285,506.36		20,285,506.36		
2) Ending Balance, June 30 (E + F1e)			0.00	0.36		0.36		
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			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.36		0.36		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	19,268,324.00	19,268,324.00	0.00	19,268,324.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			19,268,324.00	19,268,324.00	0.00	19,268,324.00	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	109,491.00	109,491.00	6,367.83	109,491.00	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	44,580.00	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			109,491.00	109,491.00	50,947.83	109,491.00	0.00	0.0%
TOTAL, REVENUES			19,377,815.00	19,377,815.00	50,947.83	19,377,815.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	13,000.00	0.00	13,000.00	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	13,000.00	0.00	13,000.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	187,211.00	294,452.00	110,699.49	294,452.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			187,211.00	294,452.00	110,699.49	294,452.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	(4.00)	64,460.00	30,882.69	64,460.00	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	1,142,271.00	1,263,697.00	652,086.26	1,263,697.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,684,966.00	1,804,717.00	72,813.04	1,804,717.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,827,233.00	3,132,874.00	755,781.99	3,132,874.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	4,285,039.00	4,420,989.00	172,412.70	4,420,989.00	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	72,290,849.00	59,480,877.00	18,451,732.28	59,480,877.00	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	9,000,418.00	5,000.00	837,107.52	5,000.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			85,576,306.00	63,906,866.00	19,461,252.50	63,906,866.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			88,590,750.00	67,347,192.00	20,327,733.98	67,347,192.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	27,683,871.00	27,683,871.00	0.00	27,683,871.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			27,683,871.00	27,683,871.00	0.00	27,683,871.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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)			27,683,871.00	27,683,871.00	0.00	27,683,871.00		

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

2013-14 First Interim
Special Reserve Fund for Capital Outlay Projects
Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	38,000.00	38,000.00	3,128.60	38,000.00	0.00	0.0%
5) TOTAL, REVENUES			38,000.00	38,000.00	3,128.60	38,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	248,691.10	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	78,374.41	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	1,766.44	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	328,831.95	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			38,000.00	38,000.00	(325,703.35)	38,000.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		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)			38,000.00	38,000.00	(325,703.35)	38,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,974,834.00	7,198,753.06		7,198,753.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,974,834.00	7,198,753.06		7,198,753.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,974,834.00	7,198,753.06		7,198,753.06		
2) Ending Balance, June 30 (E + F1e)			7,012,834.00	7,236,753.06		7,236,753.06		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,012,834.00	7,236,753.06		7,236,753.06		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction								
		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	38,000.00	38,000.00	3,128.60	38,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	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			38,000.00	38,000.00	3,128.60	38,000.00	0.00	0.0%
TOTAL, REVENUES			38,000.00	38,000.00	3,128.60	38,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	193,011.56	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	15,198.78	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	40,480.76	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	248,691.10	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	27,307.50	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	17,490.19	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	18,453.31	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	114.24	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	4,798.02	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	9,936.59	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	274.56	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	78,374.41	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	1,766.44	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	1,766.44	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	328,831.95	0.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	223,252.00	223,252.00	0.00	223,252.00	0.00	0.0%
4) Other Local Revenue		8600-8799	28,912,676.00	28,912,676.00	166,549.76	28,912,676.00	0.00	0.0%
5) TOTAL REVENUES			29,135,928.00	29,135,928.00	166,549.76	29,135,928.00		
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	29,145,969.00	29,145,969.00	16,613,869.71	29,145,969.00	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			29,145,969.00	29,145,969.00	16,613,869.71	29,145,969.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(10,041.00)	(10,041.00)	(16,447,319.95)	(10,041.00)		
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	15,041.00	15,041.00	99,522.52	15,041.00	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			15,041.00	15,041.00	99,522.52	15,041.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			5,000.00	5,000.00	(16,347,797.43)	5,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	28,880,796.00	25,430,994.76		25,430,994.76	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)			28,880,796.00	25,430,994.76		25,430,994.76		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			28,880,796.00	25,430,994.76		25,430,994.76		
2) Ending Balance, June 30 (E + F1e)			28,885,796.00	25,435,994.76		25,435,994.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	28,885,796.00	25,435,994.76		25,435,994.76		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	223,252.00	223,252.00	0.00	223,252.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			223,252.00	223,252.00	0.00	223,252.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies Secured Roll								
		8611	26,444,884.00	26,444,884.00	0.00	26,444,884.00	0.00	0.0%
		8612	2,367,879.00	2,367,879.00	151,097.39	2,367,879.00	0.00	0.0%
		8613	12,451.00	12,451.00	0.00	12,451.00	0.00	0.0%
		8614	4,105.00	4,105.00	5,976.78	4,105.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest								
		8660	83,357.00	83,357.00	9,475.59	83,357.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			28,912,676.00	28,912,676.00	166,549.76	28,912,676.00	0.00	0.0%
TOTAL, REVENUES			29,135,928.00	29,135,928.00	166,549.76	29,135,928.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	8,380.00	0.00	0.00	0.0%
Debt Service - Interest		7438	13,336,242.00	13,336,242.00	6,755,760.83	13,336,242.00	0.00	0.0%
Other Debt Service - Principal		7439	15,809,727.00	15,809,727.00	9,849,728.88	15,809,727.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			29,145,969.00	29,145,969.00	16,613,869.71	29,145,969.00	0.00	0.0%
TOTAL, EXPENDITURES			29,145,969.00	29,145,969.00	16,613,869.71	29,145,969.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	15,041.00	15,041.00	99,522.52	15,041.00	0.00	0.0%
(c) TOTAL, SOURCES			15,041.00	15,041.00	99,522.52	15,041.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			15,041.00	15,041.00	99,522.52	15,041.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	240.97	0.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	0.00	240.97	0.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			0.00	0.00	240.97	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	240.97	0.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	0.00	0.00		0.00	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			0.00	0.00		0.00		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			0.00	0.00		0.00		
2) Ending Balance, June 30 (E + F1e)								
			0.00	0.00		0.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8612	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8613	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8614	0.00	0.00	224.40	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes								
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	16.57	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	240.97	0.00	0.00	0.0%
TOTAL, REVENUES			0.00	0.00	240.97	0.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
State School Building Repayment		7432	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to Original District for Acquisition of Property		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	36,576,345.00	36,576,345.00	2,156,697.15	36,576,345.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,736,987.00	2,736,987.00	146,573.73	2,736,987.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,724,066.00	1,724,066.00	281,242.70	1,724,066.00	0.00	0.0%
5) TOTAL, REVENUES			41,037,398.00	41,037,398.00	2,584,513.58	41,037,398.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,320,400.00	10,578,825.00	2,936,905.77	10,578,825.00	0.00	0.0%
3) Employee Benefits		3000-3999	6,832,773.00	6,878,021.00	1,558,079.25	6,878,021.00	0.00	0.0%
4) Books and Supplies		4000-4999	21,442,374.00	21,442,374.00	8,762,820.75	21,442,374.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	2,937,722.00	2,939,634.00	415,470.18	2,939,634.00	0.00	0.0%
6) Depreciation		6000-6999	371,921.00	371,921.00	0.00	371,921.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,316,605.00	1,326,292.00	0.00	1,326,292.00	0.00	0.0%
9) TOTAL, EXPENSES			43,221,795.00	43,537,067.00	13,673,275.95	43,537,067.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(2,184,397.00)	(2,499,669.00)	(11,088,762.37)	(2,499,669.00)		
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)			(2,184,397.00)	(2,499,669.00)	(11,088,762.37)	(2,499,669.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	12,776,170.00	11,583,275.57		11,583,275.57	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)			12,776,170.00	11,583,275.57		11,583,275.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			12,776,170.00	11,583,275.57		11,583,275.57		
2) Ending Net Position, June 30 (E + F1e)			10,591,773.00	9,083,606.57		9,083,606.57		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	10,591,773.10	9,083,606.57		9,083,606.57		
c) Unrestricted Net Position		9780	(0.10)	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 Revenue Limit Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Revenue Limit 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	36,576,345.00	36,576,345.00	2,156,697.15	36,576,345.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			36,576,345.00	36,576,345.00	2,156,697.15	36,576,345.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	2,736,987.00	2,736,987.00	146,573.73	2,736,987.00	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			2,736,987.00	2,736,987.00	146,573.73	2,736,987.00	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	879,291.00	879,291.00	252,594.59	879,291.00	0.00	0.0%
Interest		8660	411,889.00	411,889.00	1,933.33	411,889.00	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	432,886.00	432,886.00	26,714.78	432,886.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,724,066.00	1,724,066.00	281,242.70	1,724,066.00	0.00	0.0%
TOTAL, REVENUES			41,037,398.00	41,037,398.00	2,584,513.58	41,037,398.00		

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	8,778,909.00	9,037,334.00	2,591,301.26	9,037,334.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	559,042.00	559,042.00	200,553.21	559,042.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	475,446.00	475,446.00	145,051.30	475,446.00	0.00	0.0%
Other Classified Salaries		2900	507,003.00	507,003.00	0.00	507,003.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,320,400.00	10,578,825.00	2,936,905.77	10,578,825.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	14.31	0.00	0.00	0.0%
PERS		3201-3202	966,691.00	996,195.00	283,825.73	996,195.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	722,929.00	727,320.00	186,904.37	727,320.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	3,378,208.00	3,378,208.00	661,362.55	3,378,208.00	0.00	0.0%
Unemployment Insurance		3501-3502	108,199.00	108,328.00	(3,119.59)	108,328.00	0.00	0.0%
Workers' Compensation		3601-3602	184,049.00	189,243.00	57,366.28	189,243.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,379,726.00	1,379,726.00	356,124.69	1,379,726.00	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	17,446.00	21,589.00	0.00	21,589.00	0.00	0.0%
Other Employee Benefits		3901-3902	75,525.00	77,412.00	15,600.91	77,412.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			6,832,773.00	6,878,021.00	1,558,079.25	6,878,021.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	2,153,607.00	2,153,607.00	3,882,288.93	2,153,607.00	0.00	0.0%
Noncapitalized Equipment		4400	824,245.00	824,245.00	21,291.29	824,245.00	0.00	0.0%
Food		4700	18,464,522.00	18,464,522.00	4,859,240.53	18,464,522.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			21,442,374.00	21,442,374.00	8,762,820.75	21,442,374.00	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	20,700.00	20,700.00	4,028.62	20,700.00	0.00	0.0%
Dues and Memberships		5300	55,000.00	55,000.00	0.00	55,000.00	0.00	0.0%
Insurance		5400-5450	76,537.00	78,449.00	20,422.57	78,449.00	0.00	0.0%
Operations and Housekeeping Services		5500	531,535.00	531,535.00	128,764.55	531,535.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,832,350.00	1,832,350.00	58,153.52	1,832,350.00	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	251,000.00	251,000.00	189,748.23	251,000.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	150,600.00	150,600.00	11,663.72	150,600.00	0.00	0.0%
Communications		5900	20,000.00	20,000.00	2,688.97	20,000.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			2,937,722.00	2,939,634.00	415,470.18	2,939,634.00	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	371,921.00	371,921.00	0.00	371,921.00	0.00	0.0%
TOTAL, DEPRECIATION			371,921.00	371,921.00	0.00	371,921.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	1,316,605.00	1,326,292.00	0.00	1,326,292.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,316,605.00	1,326,292.00	0.00	1,326,292.00	0.00	0.0%
TOTAL, EXPENSES			43,221,795.00	43,537,067.00	13,673,275.95	43,537,067.00		
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%
(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%
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	9,083,606.57
Total, Restricted Net Position		<u>9,083,606.57</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	125,276,492.00	125,276,492.00	29,058,238.63	125,276,492.00	0.00	0.0%
5) TOTAL, REVENUES			125,276,492.00	125,276,492.00	29,058,238.63	125,276,492.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	1,212,913.00	1,212,913.00	371,783.87	1,212,913.00	0.00	0.0%
3) Employee Benefits		3000-3999	590,177.00	590,177.00	117,887.32	590,177.00	0.00	0.0%
4) Books and Supplies		4000-4999	153,000.00	153,000.00	56,771.13	153,000.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	121,758,583.00	121,758,583.00	41,008,086.87	121,758,583.00	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			123,714,673.00	123,714,673.00	41,554,529.19	123,714,673.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,561,819.00	1,561,819.00	(12,496,290.56)	1,561,819.00		
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	20,252,176.00	0.00	20,252,176.00	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	(20,252,176.00)	0.00	(20,252,176.00)		

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)			1,561,819.00	(18,690,357.00)	(12,496,290.56)	(18,690,357.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	39,185,825.00	36,435,204.05		36,435,204.05	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)			39,185,825.00	36,435,204.05		36,435,204.05		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			39,185,825.00	36,435,204.05		36,435,204.05		
2) Ending Net Position, June 30 (E + F1e)			40,747,644.00	17,744,847.05		17,744,847.05		
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	40,747,644.00	17,744,847.05		17,744,847.05		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	871,000.00	871,000.00	46,061.95	871,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	102,380,332.00	102,380,332.00	27,278,027.80	102,380,332.00	0.00	0.0%
All Other Fees and Contracts		8689	4,336,950.00	4,336,950.00	1,406,813.88	4,336,950.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	17,688,210.00	17,688,210.00	327,335.00	17,688,210.00	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			125,276,492.00	125,276,492.00	29,058,238.63	125,276,492.00	0.00	0.0%
TOTAL REVENUES			125,276,492.00	125,276,492.00	29,058,238.63	125,276,492.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	4,442.77	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	479,487.00	479,487.00	165,596.67	479,487.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	729,903.00	729,903.00	201,105.05	729,903.00	0.00	0.0%
Other Classified Salaries		2900	3,523.00	3,523.00	639.38	3,523.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			1,212,913.00	1,212,913.00	371,783.87	1,212,913.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	127,804.00	127,804.00	37,799.71	127,804.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	87,720.00	87,720.00	25,503.73	87,720.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	222,894.00	222,894.00	30,164.16	222,894.00	0.00	0.0%
Unemployment Insurance		3501-3502	13,559.00	13,559.00	171.58	13,559.00	0.00	0.0%
Workers' Compensation		3601-3602	21,468.00	21,468.00	7,210.89	21,468.00	0.00	0.0%
OPEB, Allocated		3701-3702	91,036.00	91,036.00	16,242.44	91,036.00	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	17,942.00	17,942.00	0.00	17,942.00	0.00	0.0%
Other Employee Benefits		3901-3902	7,754.00	7,754.00	794.81	7,754.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			590,177.00	590,177.00	117,887.32	590,177.00	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	153,000.00	153,000.00	56,771.13	153,000.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			153,000.00	153,000.00	56,771.13	153,000.00	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	29,200.00	29,200.00	6,525.41	29,200.00	0.00	0.0%
Dues and Memberships		5300	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
Insurance		5400-5450	1,318,973.00	1,318,973.00	922,383.36	1,318,973.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	154,410.00	154,410.00	47,395.89	154,410.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	120,193,400.00	120,193,400.00	40,019,347.15	120,193,400.00	0.00	0.0%
Communications		5900	61,600.00	61,600.00	12,435.06	61,600.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			121,758,583.00	121,758,583.00	41,008,086.87	121,758,583.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			123,714,673.00	123,714,673.00	41,554,529.19	123,714,673.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	20,252,176.00	0.00	20,252,176.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	20,252,176.00	0.00	20,252,176.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	(20,252,176.00)	0.00	(20,252,176.00)		

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

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	46,399.68	46,399.68	46,364.73	46,364.73	(34.95)	0%
2. Special Education	1,478.19	1,478.19	1,433.47	1,433.47	(44.72)	-3%
HIGH SCHOOL						
3. General Education	16,974.47	16,974.47	17,088.93	17,088.93	114.46	1%
4. Special Education	818.12	818.12	809.40	809.40	(8.72)	-1%
COUNTY SUPPLEMENT						
5. County Community Schools	2.38	2.38	2.38	2.38	0.00	0%
6. Special Education	132.38	132.38	132.38	132.38	0.00	0%
7. TOTAL, K-12 ADA	65,805.22	65,805.22	65,831.29	65,831.29	26.07	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	0.00	0.00	0.00	0.00	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	65,805.22	65,805.22	65,831.29	65,831.29	26.07	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
COMMUNITY DAY SCHOOLS - Additional Funds						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
CHARTER SCHOOLS						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RL)	2,481.65	2,481.65	2,481.65	2,481.65	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	2,481.65	2,481.65	2,481.65	2,481.65	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.

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		15,436,636.00	46,460,021.00	58,604,856.00	77,777,598.00	64,679,411.00	53,182,747.00	78,138,235.00	72,997,969.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	17,578,200.00	17,595,538.00	47,409,942.00	31,640,760.00	31,640,760.00	47,409,088.00	31,640,760.00	31,640,760.00
Property Taxes	8020-8079	66.00	151,087.00	140,839.00	35,162.00	0.00	18,209,253.00	809,300.00	149,802.00
Miscellaneous Funds	8080-8099	0.00	0.00	(635,777.00)	15,274.00	(577,020.00)	(190,304.00)	(200,684.00)	(351,198.00)
Federal Revenue	8100-8299	0.00	375,151.00	5,455,855.00	445,106.00	2,892,928.00	4,424,584.00	9,201,677.00	244,015.00
Other State Revenue	8300-8599	2,810,664.00	3,871,032.00	12,782,934.00	3,851,752.00	7,507,853.00	6,274,024.00	5,874,664.00	8,860,126.00
Other Local Revenue	8600-8799	2,005,486.00	183,970.00	587,317.00	1,217,130.00	953,067.00	1,058,996.00	663,197.00	402,312.00
Interfund Transfers In	8910-8929	500,000.00	0.00	500,000.00	0.00	(1,000,000.00)	114.00	0.00	0.00
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		22,894,416.00	22,176,778.00	66,241,110.00	37,205,184.00	41,417,588.00	77,185,755.00	47,988,914.00	40,945,817.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	37,993.00	22,272,664.00	26,564,137.00	28,574,409.00	24,956,536.00	24,365,888.00	22,287,358.00	26,311,696.00
Classified Salaries	2000-2999	196,319.00	6,409,994.00	6,973,392.00	7,273,748.00	8,014,413.00	7,587,048.00	8,770,965.00	7,103,439.00
Employee Benefits	3000-3999	95,638.00	4,623,502.00	11,405,052.00	10,737,312.00	12,990,351.00	13,571,614.00	14,445,811.00	12,302,960.00
Books and Supplies	4000-4999	678,940.00	2,004,491.00	1,804,280.00	1,907,758.00	3,462,852.00	2,595,336.00	3,031,329.00	2,762,095.00
Services	5000-5999	8,821,963.00	2,929,579.00	4,681,568.00	6,069,610.00	4,905,339.00	3,676,450.00	4,294,060.00	3,912,673.00
Capital Outlay	6000-6599	1,442,420.00	11,767.00	1,593.00	420,948.00	192,943.00	338,399.00	98,997.00	1,855,537.00
Other Outgo	7000-7499	2,719.00	107,681.00	56,023.00	170,417.00	43,874.00	30,868.00	15,100.00	5,608.00
Interfund Transfers Out	7600-7629	1,069,524.00	284,762.00	500,000.00	569,524.00	(1,000,000.00)	115,070.00	230,140.00	0.00
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		12,345,516.00	38,644,440.00	51,986,045.00	55,723,726.00	53,566,308.00	52,280,673.00	53,173,760.00	54,254,008.00
D. BALANCE SHEET TRANSACTIONS									
<u>Assets</u>									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	80,548,084.00	29,196,998.00	6,965,108.00	5,233,878.00	731,873.00	202,792.00	114,744.00	822,844.00
Due From Other Funds	9310	437,651.00	644,270.00	22,923.00	2,308,882.00				
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		0.00	80,985,735.00	29,841,268.00	6,988,031.00	7,542,760.00	731,873.00	202,792.00	114,744.00
<u>Liabilities</u>									
Accounts Payable	9500-9599	47,107,290.00	787,702.00	52,104.00	657,792.00	79,817.00	152,386.00	70,164.00	70,164.00
Due To Other Funds	9610	3,960.00	441,069.00	2,018,250.00	1,464,613.00				
Current Loans	9640	13,400,000.00							
Deferred Revenues	9650								
SUBTOTAL LIABILITIES		0.00	60,511,250.00	1,228,771.00	2,070,354.00	2,122,405.00	79,817.00	152,386.00	70,164.00
<u>Nonoperating</u>									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		0.00	20,474,485.00	28,612,497.00	4,917,677.00	5,420,355.00	652,056.00	50,406.00	44,580.00
E. NET INCREASE/DECREASE (B - C + D)		31,023,385.00	12,144,835.00	19,172,742.00	(13,098,187.00)	(11,496,664.00)	24,955,488.00	(5,140,266.00)	(12,555,511.00)
F. ENDING CASH (A + E)		46,460,021.00	58,604,856.00	77,777,598.00	64,679,411.00	53,182,747.00	78,138,235.00	72,997,969.00	60,442,458.00
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									
		60,442,458.00	69,943,310.00	61,559,872.00	12,257,392.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	47,409,088.00	19,690,045.00	632,815.00	15,768,329.00	87,077,156.00	(101,955,854.00)	325,177,387.00	325,177,387.00
Property Taxes	8020-8079	0.00	18,359,055.00	1,618,601.00	1,644,533.00	0.00		41,117,698.00	41,117,698.00
Miscellaneous Funds	8080-8099	0.00	(144,387.00)	(207,759.00)	0.00	0.00		(2,291,855.00)	(2,291,855.00)
Federal Revenue	8100-8299	10,174,475.00	1,023,877.00	748,742.00	12,843,892.00	31,784,935.00		79,615,237.00	79,615,237.00
Other State Revenue	8300-8599	5,223,642.00	5,796,249.00	2,942,861.00	11,210,056.00	11,073,528.00	101,955,854.00	190,035,239.00	190,035,239.00
Other Local Revenue	8600-8799	731,008.00	2,178,447.00	1,349,218.00	736,062.00	2,368,516.00		14,434,726.00	14,434,726.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	24,637.00			24,751.00	24,751.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		63,538,213.00	46,903,286.00	7,084,478.00	42,227,509.00	132,304,135.00	0.00	648,113,183.00	648,113,183.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	24,733,219.00	27,805,584.00	28,197,140.00	26,755,736.00	16,905,830.00		299,768,190.00	299,768,190.00
Classified Salaries	2000-2999	7,372,465.00	7,145,767.00	10,308,831.00	7,466,934.00	5,758,633.00		90,381,948.00	90,381,948.00
Employee Benefits	3000-3999	12,963,267.00	11,332,981.00	15,836,259.00	12,944,686.00	14,204,066.00		147,453,499.00	147,453,499.00
Books and Supplies	4000-4999	3,677,767.00	3,661,654.00	1,023,410.00	920,092.00	18,196,705.00		45,726,709.00	45,726,709.00
Services	5000-5999	5,209,778.00	5,186,953.00	1,449,722.00	1,303,366.00	12,333,573.00		64,774,634.00	64,774,634.00
Capital Outlay	6000-6599	34,966.00	129,796.00	78,209.00	243,309.00	3,596,856.00		8,445,740.00	8,445,740.00
Other Outgo	7000-7499	17,738.00	20,098.00	26,582.00	26,582.00	0.00		523,290.00	523,290.00
Interfund Transfers Out	7600-7629	230,140.00	0.00	221,183.00	1,196,802.00	0.00		3,417,145.00	3,417,145.00
All Other Financing Uses	7630-7699				14,853,306.00	0.00		14,853,306.00	14,853,306.00
TOTAL DISBURSEMENTS		54,239,340.00	55,282,833.00	57,141,336.00	65,710,813.00	70,995,663.00	0.00	675,344,461.00	675,344,461.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	452,609.00	69,846.00	801,646.00	848,828.00			125,989,250.00	
Due From Other Funds	9310							3,413,726.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		452,609.00	69,846.00	801,646.00	848,828.00	0.00	0.00	129,402,976.00	
Liabilities									
Accounts Payable	9500-9599	250,630.00	73,737.00	47,268.00				49,349,054.00	
Due To Other Funds	9610							3,927,892.00	
Current Loans	9640					(21,000,000.00)		(7,600,000.00)	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		250,630.00	73,737.00	47,268.00	(21,000,000.00)	0.00	0.00	45,676,946.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		201,979.00	(3,891.00)	754,378.00	21,848,828.00	0.00	0.00	83,726,030.00	
E. NET INCREASE/DECREASE (B - C + D)									
		9,500,852.00	(8,383,438.00)	(49,302,480.00)	(1,634,476.00)	61,308,472.00	0.00	56,494,752.00	(27,231,278.00)
F. ENDING CASH (A + E)									
		69,943,310.00	61,559,872.00	12,257,392.00	10,622,916.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								71,931,388.00	

		July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		10,622,916.00	24,345,242.00	19,483,615.00	36,530,545.00	27,703,854.00	16,986,657.00	41,838,229.00	37,130,245.00
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	20,253,727.00	20,253,727.00	51,193,335.00	36,456,709.00	36,456,709.00	51,193,335.00	36,456,709.00	36,456,709.00
Property Taxes	8020-8079	0.00	149,802.00	0.00	0.00	0.00	18,210,684.00	809,363.00	149,802.00
Miscellaneous Funds	8080-8099	0.00	0.00	(628,550.00)	(200,962.00)	(577,821.00)	(190,568.00)	(200,962.00)	(351,685.00)
Federal Revenue	8100-8299	143,279.00	174,517.00	8,119,811.00	1,039,822.00	2,700,555.00	4,130,359.00	8,589,786.00	227,789.00
Other State Revenue	8300-8599	(1,054.00)	1,608,284.00	5,949,739.00	10,715,176.00	6,307,082.00	5,270,586.00	4,935,098.00	7,443,079.00
Other Local Revenue	8600-8799	917,415.00	158,459.00	613,043.00	485,655.00	986,585.00	1,096,239.00	686,520.00	416,460.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	0.00	114.00	0.00	0.00
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		21,313,367.00	22,344,789.00	65,247,378.00	48,496,400.00	45,873,110.00	79,710,749.00	51,276,514.00	44,342,154.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	639,431.00	21,433,178.00	25,933,878.00	28,619,934.00	24,532,489.00	23,951,877.00	21,908,664.00	25,864,622.00
Classified Salaries	2000-2999	2,826,046.00	6,584,348.00	6,967,852.00	7,263,778.00	8,081,126.00	7,650,204.00	8,843,976.00	7,162,570.00
Employee Benefits	3000-3999	9,424,749.00	4,693,535.00	12,053,913.00	10,922,338.00	13,227,232.00	13,819,095.00	14,709,233.00	12,527,306.00
Books and Supplies	4000-4999	533,500.00	2,974,639.00	3,033,604.00	3,450,396.00	2,933,550.00	2,198,635.00	2,567,986.00	2,339,904.00
Services	5000-5999	888,999.00	4,956,793.00	5,055,049.00	5,749,571.00	4,888,324.00	3,663,697.00	4,279,166.00	3,899,101.00
Capital Outlay	6000-6599	2,035.00	131,617.00	6,196.00	207,837.00	66,039.00	115,825.00	33,884.00	635,098.00
Other Outgo	7000-7499	(95,210.00)	(25,056.00)	(12,617.00)	(78,947.00)	(37,437.00)	(62,115.00)	(19,033.00)	(38,260.00)
Interfund Transfers Out	7600-7629	1,310,736.00	2,407,565.00	3,343,358.00	3,409,280.00	3,552,017.00	3,514,359.00	3,679,565.00	3,412,405.00
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		15,530,286.00	43,156,619.00	56,381,233.00	59,544,187.00	57,243,340.00	54,851,577.00	56,003,441.00	55,802,746.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299	71,195,467.00	41,819,130.00	8,274,669.00	2,239,709.00	768,557.00	212,956.00	120,495.00	5,162,283.00
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
SUBTOTAL ASSETS		0.00	71,195,467.00	41,819,130.00	8,274,669.00	2,239,709.00	768,557.00	120,495.00	5,162,283.00
Liabilities									
Accounts Payable	9500-9599	63,256,222.00	4,868,927.00	93,884.00	18,613.00	115,524.00	220,556.00	101,552.00	101,552.00
Due To Other Funds	9610								
Current Loans	9640		21,000,000.00						
Deferred Revenues	9650								
SUBTOTAL LIABILITIES		0.00	63,256,222.00	25,868,927.00	93,884.00	18,613.00	115,524.00	101,552.00	101,552.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		0.00	7,939,245.00	15,950,203.00	8,180,785.00	2,221,096.00	653,033.00	18,943.00	5,060,731.00
E. NET INCREASE/DECREASE (B - C + D)		13,722,326.00	(4,861,627.00)	17,046,930.00	(8,826,691.00)	(10,717,197.00)	24,851,572.00	(4,707,984.00)	(6,399,861.00)
F. ENDING CASH (A + E)		24,345,242.00	19,483,615.00	36,530,545.00	27,703,854.00	16,986,657.00	41,838,229.00	37,130,245.00	30,730,384.00
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		30,730,384.00	40,036,397.00	31,232,853.00	602,145.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	51,193,335.00	22,687,010.00	729,134.00	14,736,627.00	85,953,982.00		464,021,048.00	
Property Taxes	8020-8079	0.00	18,360,486.00	1,618,728.00	1,822,013.00	0.00		41,120,878.00	
Miscellaneous Funds	8080-8099	0.00	(144,587.00)	0.00	0.00	0.00		(2,295,135.00)	
Federal Revenue	8100-8299	9,497,896.00	955,791.00	698,952.00	11,989,802.00	26,052,646.00		74,321,005.00	
Other State Revenue	8300-8599	4,388,197.00	4,869,224.00	2,472,194.00	9,417,173.00	10,617,609.00		73,992,387.00	
Other Local Revenue	8600-8799	756,716.00	2,255,058.00	1,396,667.00	761,947.00	4,411,599.00		14,942,363.00	
Interfund Transfers In	8910-8929	0.00	0.00	0.00	24,637.00	0.00		24,751.00	
All Other Financing Sources	8930-8979							0.00	
TOTAL RECEIPTS		65,836,144.00	48,982,982.00	6,915,675.00	38,752,199.00	127,035,836.00	0.00	666,127,297.00	0.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	24,312,966.00	27,333,127.00	27,718,030.00	26,301,117.00	16,125,382.00		294,674,695.00	
Classified Salaries	2000-2999	7,433,835.00	7,205,249.00	10,394,643.00	7,529,090.00	3,191,586.00		91,134,303.00	
Employee Benefits	3000-3999	13,199,655.00	11,539,640.00	16,125,036.00	13,180,734.00	4,719,870.00		150,142,336.00	
Books and Supplies	4000-4999	3,115,614.00	3,101,964.00	866,980.00	779,455.00	10,841,076.00		38,737,303.00	
Services	5000-5999	5,191,707.00	5,168,961.00	1,444,694.00	1,298,845.00	18,065,046.00		64,549,953.00	
Capital Outlay	6000-6599	11,968.00	44,426.00	26,769.00	83,278.00	1,525,768.00		2,890,740.00	
Other Outgo	7000-7499	(65,376.00)	(37,236.00)	(12,617.00)	(12,617.00)	248,147.00		(248,374.00)	
Interfund Transfers Out	7600-7629	3,442,307.00	3,397,018.00	4,310,120.00	3,547,029.00	1,655,354.00		40,981,113.00	
All Other Financing Uses	7630-7699							0.00	
TOTAL DISBURSEMENTS		56,642,676.00	57,753,149.00	60,873,655.00	52,706,931.00	56,372,229.00	0.00	682,862,069.00	0.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	475,295.00	73,347.00	1,070,856.00	891,373.00			132,304,137.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		475,295.00	73,347.00	1,070,856.00	891,373.00	0.00	0.00	132,304,137.00	
Liabilities									
Accounts Payable	9500-9599	362,750.00	106,724.00	743,584.00	1,026,438.00			71,016,326.00	
Due To Other Funds	9610			(23,000,000.00)	(23,000,000.00)			(46,000,000.00)	
Current Loans	9640							21,000,000.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		362,750.00	106,724.00	(22,256,416.00)	(21,973,562.00)	0.00	0.00	46,016,326.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		112,545.00	(33,377.00)	23,327,272.00	22,864,935.00	0.00	0.00	86,287,811.00	
E. NET INCREASE/DECREASE (B - C + D)		9,306,013.00	(8,803,544.00)	(30,630,708.00)	8,910,203.00	70,663,607.00	0.00	69,553,039.00	0.00
F. ENDING CASH (A + E)		40,036,397.00	31,232,853.00	602,145.00	9,512,348.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								80,175,955.00	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: December 11, 2013 Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

POSITIVE CERTIFICATION

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

QUALIFIED CERTIFICATION

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

NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Jacque Canfield Telephone: 559-457-3907
Title: Executive Officer, Fiscal Services E-mail: jacque.canfield@fresnounified.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?	X	
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?		X
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since budget adoption in OPEB liabilities?		X
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?		X
		• If yes, have there been changes since budget adoption in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of first interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since budget adoption, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	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	351,931,198.00	10.40%	388,541,350.00	9.59%	425,785,058.00
2. Federal Revenues	8100-8299	201,138.00	0.00%	201,138.00	0.00%	201,138.00
3. Other State Revenues	8300-8599	115,658,801.00	0.00%	115,658,801.00	0.00%	115,658,801.00
4. Other Local Revenues	8600-8799	5,822,722.00	-10.36%	5,219,304.00	0.00%	5,219,304.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,751.00	0.00%	24,751.00	0.00%	24,751.00
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(25,020,404.00)	4.24%	(26,080,490.00)	-6.15%	(24,475,984.00)
6. Total (Sum lines A1 thru A5c)		448,618,206.00	7.79%	483,564,854.00	8.03%	522,413,068.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				216,735,025.00		215,567,168.00
b. Step & Column Adjustment				850,923.00		850,923.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(2,018,780.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	216,735,025.00	-0.54%	215,567,168.00	0.39%	216,418,091.00
2. Classified Salaries						
a. Base Salaries				67,733,721.00		68,638,248.00
b. Step & Column Adjustment				459,055.00		459,055.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				445,472.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	67,733,721.00	1.34%	68,638,248.00	0.67%	69,097,303.00
3. Employee Benefits	3000-3999	108,541,676.00	4.13%	113,023,530.00	2.43%	115,769,126.00
4. Books and Supplies	4000-4999	20,169,669.00	-1.16%	19,936,399.00	0.00%	19,936,399.00
5. Services and Other Operating Expenditures	5000-5999	41,463,692.00	-1.28%	40,931,029.00	1.71%	41,632,029.00
6. Capital Outlay	6000-6999	8,430,740.00	-65.89%	2,875,740.00	-69.55%	875,740.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	664,823.00	0.00%	664,823.00	0.00%	664,823.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(6,906,735.00)	7.66%	(7,435,543.00)	-5.38%	(7,035,543.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,417,145.00	0.00%	3,417,145.00	0.00%	3,417,145.00
b. Other Uses	7630-7699	14,853,306.00	183.37%	42,090,384.00	34.46%	56,596,321.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		475,103,062.00	5.18%	499,708,923.00	3.53%	517,371,434.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(26,484,856.00)		(16,144,069.00)		5,041,634.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		70,937,333.76		44,452,477.76		28,308,408.76
2. Ending Fund Balance (Sum lines C and D1)		44,452,477.76		28,308,408.76		33,350,042.76
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,422,067.00		1,422,067.00		1,422,067.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	2,000,000.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	41,030,410.76		26,886,341.76		31,927,975.76
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		44,452,477.76		28,308,408.76		33,350,042.76

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	41,030,410.76		26,886,341.76		31,927,975.76
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		41,030,410.76		26,886,341.76		31,927,975.76
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.						
B1d. Removes one time expenditures approved by the Board for 2013/14 including the Middle School 1B program, additional positions provided to Roosevelt High school and national board certification program.						

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	12,072,032.00	2.30%	12,349,688.74	2.50%	12,658,430.96
2. Federal Revenues	8100-8299	79,414,099.00	-6.67%	74,119,867.00	0.00%	74,119,867.00
3. Other State Revenues	8300-8599	74,376,438.00	-18.94%	60,289,438.00	-9.95%	54,289,438.00
4. Other Local Revenues	8600-8799	8,612,004.00	12.90%	9,723,059.00	-18.54%	7,920,488.00
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	25,020,404.00	4.24%	26,080,490.00	-6.15%	24,475,984.00
6. Total (Sum lines A1 thru A5c)		199,494,977.00	-8.49%	182,562,542.74	-4.98%	173,464,207.96
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				83,033,165.00		79,107,527.00
b. Step & Column Adjustment				425,625.00		425,625.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(4,351,263.00)		(7,604,231.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	83,033,165.00	-4.73%	79,107,527.00	-9.07%	71,928,921.00
2. Classified Salaries						
a. Base Salaries				22,648,227.00		22,496,055.00
b. Step & Column Adjustment				200,000.00		200,000.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(352,172.00)		(688,904.00)
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,648,227.00	-0.67%	22,496,055.00	-2.17%	22,007,151.00
3. Employee Benefits	3000-3999	38,911,823.00	-3.32%	37,618,806.00	-6.99%	34,987,575.00
4. Books and Supplies	4000-4999	25,557,040.00	-26.44%	18,800,904.00	-18.34%	15,353,471.00
5. Services and Other Operating Expenditures	5000-5999	23,310,942.00	1.32%	23,618,924.00	-6.68%	22,040,291.00
6. Capital Outlay	6000-6999	15,000.00	0.00%	15,000.00	0.00%	15,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,448,731.00	0.00%	1,448,731.00	0.00%	1,448,731.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	5,316,471.00	-4.57%	5,073,615.00	-7.85%	4,675,283.00
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)		200,241,399.00	-6.02%	188,179,562.00	-8.36%	172,456,423.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(746,422.00)		(5,617,019.26)		1,007,784.96
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		7,733,307.08		6,986,885.08		1,369,865.82
2. Ending Fund Balance (Sum lines C and D1)		6,986,885.08		1,369,865.82		2,377,650.78
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00		0.00		0.00
b. Restricted	9740	6,986,885.08		1,369,865.82		2,377,650.78
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		6,986,885.08		1,369,865.82		2,377,650.78
(Line D3f must agree with line D2)		6,986,885.08		1,369,865.82		2,377,650.78

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.						
B1d and B2d - Removes expenses for grants that are ending including SIG, QEIA, Common Core.						

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	364,003,230.00	10.13%	400,891,038.74	9.37%	438,443,488.96
2. Federal Revenues	8100-8299	79,615,237.00	-6.65%	74,321,005.00	0.00%	74,321,005.00
3. Other State Revenues	8300-8599	190,035,239.00	-7.41%	175,948,239.00	-3.41%	169,948,239.00
4. Other Local Revenues	8600-8799	14,434,726.00	3.52%	14,942,363.00	-12.06%	13,139,792.00
5. Other Financing Sources						
a. Transfers In	8900-8929	24,751.00	0.00%	24,751.00	0.00%	24,751.00
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)		648,113,183.00	2.78%	666,127,396.74	4.47%	695,877,275.96
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries				299,768,190.00		294,674,695.00
a. Base Salaries				1,276,548.00		1,276,548.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				(6,370,043.00)		(7,604,231.00)
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	299,768,190.00	-1.70%	294,674,695.00	-2.15%	288,347,012.00
2. Classified Salaries				90,381,948.00		91,134,303.00
a. Base Salaries				659,055.00		659,055.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				93,300.00		(688,904.00)
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	90,381,948.00	0.83%	91,134,303.00	-0.03%	91,104,454.00
3. Employee Benefits	3000-3999	147,453,499.00	2.16%	150,642,336.00	0.08%	150,756,701.00
4. Books and Supplies	4000-4999	45,726,709.00	-15.29%	38,737,303.00	-8.90%	35,289,870.00
5. Services and Other Operating Expenditures	5000-5999	64,774,634.00	-0.35%	64,549,953.00	-1.36%	63,672,320.00
6. Capital Outlay	6000-6999	8,445,740.00	-65.77%	2,890,740.00	-69.19%	890,740.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	2,113,554.00	0.00%	2,113,554.00	0.00%	2,113,554.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,590,264.00)	48.52%	(2,361,928.00)	-0.07%	(2,360,260.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	3,417,145.00	0.00%	3,417,145.00	0.00%	3,417,145.00
b. Other Uses	7630-7699	14,853,306.00	183.37%	42,090,384.00	34.46%	56,596,321.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		675,344,461.00	1.86%	687,888,485.00	0.28%	689,827,857.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)						
		(27,231,278.00)		(21,761,088.26)		6,049,418.96
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1e)		78,670,640.84		51,439,362.84		29,678,274.58
2. Ending Fund Balance (Sum lines C and D1)		51,439,362.84		29,678,274.58		35,727,693.54
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	1,422,067.00		1,422,067.00		1,422,067.00
b. Restricted	9740	6,986,885.08		1,369,865.82		2,377,650.78
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	2,000,000.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	41,030,410.76		26,886,341.76		31,927,975.76
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		51,439,362.84		29,678,274.58		35,727,693.54
(Line D3f must agree with line D2)						

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	41,030,410.76		26,886,341.76		31,927,975.76
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		41,030,410.76		26,886,341.76		31,927,975.76
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		6.08%		3.91%		4.63%
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)						
		65,696.53		65,592.00		65,392.00
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		675,344,461.00		687,888,485.00		689,827,857.00
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)		675,344,461.00		687,888,485.00		689,827,857.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		2%		2%		2%
e. Reserve Standard - By Percent (Line F3c times F3d)		13,506,889.22		13,757,769.70		13,796,557.14
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		13,506,889.22		13,757,769.70		13,796,557.14
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	677,035,303.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	79,454,370.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	1,277,640.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	8,430,740.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	1,701,458.00
5. Interfund Transfers Out	All	9300	7600-7629	3,417,145.00
6. All Other Financing Uses	All	9100 9200	7699 7651	14,853,306.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	5,622,577.00
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	2,084.00
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)				35,304,950.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	2,499,669.00
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)				564,775,652.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				564,775,652.00

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)*		68,178.18
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)		68,178.18
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		68,178.18
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,283.82
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.)	509,358,321.89	7,501.35
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)	509,358,321.89	7,501.35
B. Required effort (Line A.2 times 90%)	458,422,489.70	6,751.22
C. Current year expenditures (Line I.G and Line II.F)	564,775,652.00	8,283.82
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

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	(2,900,327.00)	0.00	(1,590,264.00)				
Other Sources/Uses Detail					24,751.00	3,417,145.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	3,318.00	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	87,778.00	0.00	5,554.00	0.00				
Other Sources/Uses Detail					3,417,145.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	286,471.00	0.00	258,418.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	656,531.00	0.00						
Other Sources/Uses Detail					3,356,409.00	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					20,252,176.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	31,040,280.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	458,311.00	0.00						
Other Sources/Uses Detail					0.00	24,751.00		
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	1,263,697.00	0.00						
Other Sources/Uses Detail					27,683,871.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	251,000.00	0.00	1,326,292.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	154,410.00	0.00						
Other Sources/Uses Detail					0.00	20,252,176.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	3,161,516.00	(2,900,327.00)	1,590,264.00	(1,590,264.00)	54,734,352.00	54,734,352.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	65,670.00	65,792.19	0.2%	Met
1st Subsequent Year (2014-15)	65,570.00	65,592.21	0.0%	Met
2nd Subsequent Year (2015-16)	65,470.00	65,392.19	-0.1%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	70,202	70,150	-0.1%	Met
1st Subsequent Year (2014-15)	70,102	69,916	-0.3%	Met
2nd Subsequent Year (2015-16)	70,002	69,716	-0.4%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	66,565	70,159	94.9%
Second Prior Year (2011-12)	66,350	69,916	94.9%
First Prior Year (2012-13)	66,015	69,716	94.7%
		Historical Average Ratio:	94.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			95.3%

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)	65,697	70,150	93.7%	Met
1st Subsequent Year (2014-15)	65,592	69,916	93.8%	Met
2nd Subsequent Year (2015-16)	65,392	69,716	93.8%	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 budget adoption.

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)			Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals			
	Current Year (2013-14)	368,415,664.00	366,298,265.00		
1st Subsequent Year (2014-15)	372,821,266.00	400,891,038.00	7.5%	Not Met	
2nd Subsequent Year (2015-16)	380,444,692.00	438,443,488.00	15.2%	Not Met	

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

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

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

Explanation:
(required if NOT met)

Based on the BASC calculator the District will receive an increase in Local Control Funding Formula.

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)	332,934,764.76	358,343,264.74	92.9%
Second Prior Year (2011-12)	315,530,368.98	343,337,550.91	91.9%
First Prior Year (2012-13)	325,615,729.77	360,353,302.95	90.4%
	Historical Average Ratio:		91.7%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	2.0%	2.0%	2.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	88.7% to 94.7%	88.7% to 94.7%	88.7% to 94.7%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	393,010,422.00	456,832,611.00	86.0%	Not Met
1st Subsequent Year (2014-15)	397,228,946.00	454,201,394.00	87.5%	Not Met
2nd Subsequent Year (2015-16)	401,284,520.00	457,357,968.00	87.7%	Not Met

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

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

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

Explanation:
(required if NOT met)

The District is currently in negotiations with our employee organizations. If the current proposal was approved the ratio would be within the recommend percentages.

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	81,380,596.00	79,615,237.00	-2.2%	No
1st Subsequent Year (2014-15)	76,009,944.00	74,321,005.00	-2.2%	No
2nd Subsequent Year (2015-16)	75,609,944.00	74,321,005.00	-1.7%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	156,598,640.00	190,035,239.00	21.4%	Yes
1st Subsequent Year (2014-15)	156,567,365.00	175,948,239.00	12.4%	Yes
2nd Subsequent Year (2015-16)	149,411,222.00	169,948,239.00	13.7%	Yes

Explanation:
(required if Yes)

The final State budget included additional funds due to the Local Control Funding Formula and one-time funds for the Common Core.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	12,435,132.00	14,434,726.00	16.1%	Yes
1st Subsequent Year (2014-15)	11,036,216.00	14,942,363.00	35.4%	Yes
2nd Subsequent Year (2015-16)	10,826,216.00	13,139,792.00	21.4%	Yes

Explanation:
(required if Yes)

The District received some new grants that will be utilized over the next three years.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	36,614,766.00	45,726,709.00	24.9%	Yes
1st Subsequent Year (2014-15)	28,562,841.00	38,737,303.00	35.6%	Yes
2nd Subsequent Year (2015-16)	26,849,639.00	35,289,870.00	31.4%	Yes

Explanation:
(required if Yes)

The District received one time funds for Common Core and new local grants that will be utilized over the next three years.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	62,822,798.00	64,774,634.00	3.1%	No
1st Subsequent Year (2014-15)	60,012,332.00	64,549,953.00	7.6%	Yes
2nd Subsequent Year (2015-16)	60,188,414.00	63,672,320.00	5.8%	Yes

Explanation:
(required if Yes)

The District received one time funds for Common Core and new local grants that will be utilized over the next three years.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	250,414,368.00	284,085,202.00	13.4%	Not Met
1st Subsequent Year (2014-15)	243,613,525.00	265,211,607.00	8.9%	Not Met
2nd Subsequent Year (2015-16)	235,847,382.00	257,409,036.00	9.1%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	99,437,564.00	110,501,343.00	11.1%	Not Met
1st Subsequent Year (2014-15)	88,575,173.00	103,287,256.00	16.6%	Not Met
2nd Subsequent Year (2015-16)	87,038,053.00	98,962,190.00	13.7%	Not Met

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

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

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

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

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

The final State budget included additional funds due to the Local Control Funding Formula and one-time funds for the Common Core.

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

The District received some new grants that will be utilized over the next three years.

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

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

The District received one time funds for Common Core and new local grants that will be utilized over the next three years.

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

The District received one time funds for Common Core and new local grants that will be utilized over the next three years.

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	6,527,013.00	0.00	Not Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)			

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

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

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

The final State budget eliminated the 8150 resource requirement. These funds become unretreicted. The District continues prioritize funds for Ongoing and Major Maintenance projects totaling over \$20 million in the Unrestricted General Fund.

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	6.1%	3.9%	4.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.0%	1.3%	1.5%

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)	(26,484,856.00)	475,103,062.00		5.6%	Not Met
1st Subsequent Year (2014-15)	(16,144,069.00)	499,708,923.00		3.2%	Not Met
2nd Subsequent Year (2015-16)	5,041,634.00	517,371,434.00		N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

As shown at the adopted budget time, the District is utilizing some reserves for one-time expenditures and other expenditures while adhering to the Board's reserve level policy.

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		Status
	(Form 01I, Line F2)	(Form MYPI, Line D2)	
Current Year (2013-14)		51,439,362.84	Met
1st Subsequent Year (2014-15)		29,678,274.58	Met
2nd Subsequent Year (2015-16)		35,727,693.54	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund		Status
	(Form CASH, Line F, June Column)		
Current Year (2013-14)		10,622,916.00	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	65,697	65,592	65,392
District's Reserve Standard Percentage Level:	2%	2%	2%

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

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

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

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	675,344,461.00	687,888,485.00	689,827,857.00
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)	675,344,461.00	687,888,485.00	689,827,857.00
4. Reserve Standard Percentage Level	2%	2%	2%
5. Reserve Standard - by Percent (Line B3 times Line B4)	13,506,889.22	13,757,769.70	13,796,557.14
6. Reserve Standard - by Amount (\$63,000 for districts with less than 1,001 ADA, else 0)	0.00	0.00	0.00
7. District's Reserve Standard (Greater of Line B5 or Line B6)	13,506,889.22	13,757,769.70	13,796,557.14

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	41,030,410.76	26,886,341.76	31,927,975.76
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	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)	41,030,410.76	26,886,341.76	31,927,975.76
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	6.08%	3.91%	4.63%
District's Reserve Standard (Section 10B, Line 7):	13,506,889.22	13,757,769.70	13,796,557.14
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

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)

1b. If Yes, identify the interfund borrowings:

S4. Contingent Revenues

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

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(50,814,150.00)	(25,020,404.00)	-50.8%	(25,793,746.00)	Not Met
1st Subsequent Year (2014-15)	(51,065,346.00)	(26,080,490.00)	-48.9%	(24,984,856.00)	Not Met
2nd Subsequent Year (2015-16)	(49,087,189.00)	(24,475,984.00)	-50.1%	(24,611,205.00)	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	3,381,160.00	24,751.00	-99.3%	(3,356,409.00)	Not Met
1st Subsequent Year (2014-15)	3,381,160.00	24,751.00	-99.3%	(3,356,409.00)	Not Met
2nd Subsequent Year (2015-16)	3,381,160.00	24,751.00	-99.3%	(3,356,409.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	6,773,554.00	3,417,145.00	-49.6%	(3,356,409.00)	Not Met
1st Subsequent Year (2014-15)	6,773,554.00	3,417,145.00	-49.6%	(3,356,409.00)	Not Met
2nd Subsequent Year (2015-16)	6,773,554.00	3,417,145.00	-49.6%	(3,356,409.00)	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

The final State budget changed programs from restricted to unrestricted which changed the contribution requirement.

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

Explanation:
(required if NOT met)

The transfers in and out of the General Fund to records support Deferred Maintenance fund are not being completed directly with transfer to the Deferred Maintenance Fund.

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

Explanation:
(required if NOT met)

The transfers in and out of the General Fund to records support Deferred Maintenance fund are not being completed directly with transfer to the Deferred Maintenance Fund.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation				
General Obligation Bonds	29	General Obligation Bonds	General Obligation Bonds	376,243,008
Supp Early Retirement Program	3	General Fund	General Fund	23,330,377
State School Building Loans				
Compensated Absences				

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013
QZAB	1	Unrestricted General Fund	CART	222,703

Type of Commitment (continued)	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	32,951,620	29,145,969	28,601,148	28,675,735
Supp Early Retirement Program	7,776,792	7,776,792	7,776,792	7,776,792
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
QZAB	942,906	227,003		
Total Annual Payments:	41,671,318	37,149,764	36,377,940	36,452,527
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

Yes

2. Yes - Funding sources will decrease or expire prior to the end of the commitment period, or one-time funding sources are being used for long-term commitment annual payments. Provide an explanation for how those funds will be replaced to continue annual debt service commitments.

Explanation:
(Required if Yes)

The District used one-time Education Jobs funds to pay for 2 years of 5 for the early retirement incentive. After 2012-13 these costs are funded by the Unrestricted General Fund.

S7. Unfunded Liabilities

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

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

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

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

	Budget Adoption (Form 01CS, Item S7A)		First Interim
	2. OPEB Liabilities		
a. OPEB actuarial accrued liability (AAL)	980,924,632.00		955,852,128.00
b. OPEB unfunded actuarial accrued liability (UAAL)	963,324,632.00		935,599,951.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial		Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	November 2010		July 2012

	Budget Adoption (Form 01CS, Item S7A)		First Interim
	3. OPEB Contributions		
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method			
Current Year (2013-14)	100,069,416.00		106,452,252.00
1st Subsequent Year (2014-15)	104,185,924.00		100,694,851.00
2nd Subsequent Year (2015-16)	108,248,431.00		95,412,834.00
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)	26,909,214.00		27,733,160.00
1st Subsequent Year (2014-15)	26,889,423.00		27,668,062.00
2nd Subsequent Year (2015-16)	26,889,423.00		27,668,062.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)			
Current Year (2013-14)	33,789,733.00		36,917,537.00
1st Subsequent Year (2014-15)	33,789,733.00		39,054,646.00
2nd Subsequent Year (2015-16)	33,789,733.00		41,352,480.00
d. Number of retirees receiving OPEB benefits			
Current Year (2013-14)	4,761		4,841
1st Subsequent Year (2014-15)	4,811		4,891
2nd Subsequent Year (2015-16)	4,861		4,941

4. Comments:

The District has a proposal to increase the District contribution starting in 2014/15 which equates to \$3.2 million for the General Fund ,an additional \$2.1 million in 2015/16. Theses increase costs are not shown above since the District has not settled at this time.

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Accrued liability for self-insurance programs	51,933,988.00	51,933,988.00
b. Unfunded liability for self-insurance programs	10,134,609.00	10,134,609.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
Current Year (2013-14)	102,380,332.00	102,380,332.00
1st Subsequent Year (2014-15)	102,380,332.00	102,380,332.00
2nd Subsequent Year (2015-16)	102,380,332.00	102,380,332.00

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

Current Year (2013-14)	102,380,332.00	102,380,332.00
1st Subsequent Year (2014-15)	102,380,332.00	102,380,332.00
2nd Subsequent Year (2015-16)	102,380,332.00	102,380,332.00

4. Comments:

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8B.
 If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	3,519.0	3,566.0	3,581.0	3,521.0

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

Negotiations Settled Since Budget Adoption

- 2a. Per Government Code Section 3547.5(a), date of public disclosure board meeting:
- 2b. Per Government Code Section 3547.5(b), was the collective bargaining agreement certified by the district superintendent and chief business official?
 If Yes, date of Superintendent and CBO certification:
3. Per Government Code Section 3547.5(c), was a budget revision adopted to meet the costs of the collective bargaining agreement?
 If Yes, date of budget revision board adoption:

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

5. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

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	6,659,478	5,327,582	5,327,582

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Yes	Yes	Yes
	48,608,273	48,608,273	48,608,273
	85.0%	85.0%	85.0%
	0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Yes	Yes	Yes
	2,716,531	2,716,531	2,716,531
	0.0%	0.0%	0.0%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

Were all classified labor negotiations settled as of budget adoption?
 If Yes, complete number of FTEs, then skip to section S8C.
 If No, continue with section S8B.

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	2,154.0	2,284.0	2,284.0	2,284.0

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	<input type="text"/>	<input type="text"/>	<input type="text"/>

One Year Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>

or

Multiyear Agreement

Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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	2,009,000	1,607,200	1,607,200

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	27,611,927	27,611,927	27,611,927
3. Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No		
----	--	--

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

Classified (Non-management) Step and Column Adjustments

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	651,712	651,712	651,712
3. Percent change in step & column over prior year	0.0%	0.0%	0.0%

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

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

Classified (Non-management) - Other

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

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

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

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

Were all managerial/confidential labor negotiations settled as of budget adoption?
If Yes or n/a, complete number of FTEs, then skip to S9.
If No, continue with section S8C.

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	589.0	611.0	611.0	611.0

- 1a. Have any salary and benefit negotiations been settled since budget adoption?
If Yes, complete question 2.
If No, complete questions 3 and 4.
- 1b. Are any salary and benefit negotiations still unsettled?
If Yes, complete questions 3 and 4.

Negotiations Settled Since Budget Adoption

2. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?			
Total cost of salary settlement			
Change in salary schedule from prior year (may enter text, such as "Reopener")			

Negotiations Not Settled

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. Amount included for any tentative salary schedule increases	1,403,760	1,123,008	1,123,008

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	7,681,659	7,681,659	7,681,659
3. Percent of H&W cost paid by employer	85.0%	85.0%	85.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	556,088	556,088	556,088
3. Percent change in step and column over prior year			

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of other benefits			
3. Percent change in cost of other benefits over prior year			

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review
