

Oak Park Unified School District  
5801 Conifer Street  
Oak Park, CA 91377



## First Interim Financial Report Fiscal Year 2013-14

Regular Board Meeting  
December 10, 2013



OAK PARK UNIFIED SCHOOL DISTRICT  
Business and Administrative Services  
5801 East Conifer Street  
Oak Park, CA 91377



**2013-14 FIRST INTERIM REPORT**

Board Meeting December 10, 2013

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OAK PARK UNIFIED SCHOOL DISTRICT  
5801 East Conifer Street, Oak Park, California 91377  
Business Services: (818) 735-3210 ♦ Classified Personnel: (818) 735-3220

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## BUSINESS AND ADMINISTRATIVE SERVICES

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TO: Members, Board of Education  
Anthony W. Knight, Ed.D., Superintendent

FROM: Martin Klauss, Assistant Superintendent  
Business and Administrative Services

DATE: December 10, 2013

SUBJECT: **BACKGROUND INFORMATION FOR 2013-14 FIRST INTERIM REPORT**

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### **BACKGROUND**

The First Interim Report is the first mandated review of the District's budget since its adoption in June 2013. Required by AB 1200, it reports the District's financial position through the first reporting period, which ends on October 31 of each fiscal year. The First Interim makes changes to the District's Adopted Budget approved in June 2013. It incorporates budget revisions for the Board's formal approval to reflect changes in revenues and expenditures. The First Interim recognizes revised student enrollment and related staffing requirements, average daily attendance (ADA), adjustments to revenues and expenditures, employee salaries, and actual and step and column placement on the salary schedule. After its review of this Interim Report, AB 1200 requires that the Board of Education certify the District's financial position to the State in one of three ways:

- ◆ A Positive Certification, stating that the District *will be able* to meet its financial obligations for the current fiscal year and two subsequent fiscal years, or
- ◆ A Qualified Certification, stating that the District *may not meet* its financial obligations for the current fiscal year and two subsequent fiscal years, or
- ◆ A Negative Certification, stating that the District *will be unable* to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Based on the District's increased enrollment, and as a result of additional State funding provided through the new Local Control Funding Formula (LCFF), and maintaining higher classroom staffing ratios, resulting in the restoration of fund reserves to statutory levels, it is the staff's recommendation that the Board approve a Positive Certification for the 2013-14 First Interim Report.

**MEMORANDUM: BACKGROUND INFORMATION  
FOR 2013-14 FIRST INTERIM REPORT**

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**BUDGET SUMMARY**

The Board agenda for December 10, 2013 includes the First Interim Financial Report and Budget Revisions to the District's 2013-14 operating budget. Attached is a summary of the First Interim Report, based upon the most current income and expense information and projections available from the Governor's office and other sources as of November 30, 2013. The First Interim Report also incorporates the most recent enrollment and staffing projections, and acknowledges the 3% salary schedule increase for all District employees, approved by the Board of Education at its meeting on November 19, 2013.

Budget Formulation Assumptions This document outlines the assumptions used in preparing the First Interim Report. These assumptions have been formulated based upon the new, still evolving, LCFF regulations, which replaces the Revenue Limit and categorical funding model used over the past 40 years. The latest version of the BASC LCFF Calculator, used to calculate both the current year budget and the required multi-year financial projection (MYP), is included with the First Interim assumptions. The assumptions also incorporate recommendations from School Services of California (SSC) relative to Cost of Living Adjustments (COLA), Consumer Price Index (CPI), and other economic indicators. District staff has developed the updated assumptions pertaining to enrollment and staffing.

2013-14 Budget Summary This document illustrates the projected revenue, expenditures and fund balances of the Combined (Unrestricted/Restricted) General Fund for 2013-14.

Multi-year Projection This document is displayed in the multi-year projection (MYP) format. In addition to the 2013-14 budget year, it also provides projections for the two subsequent fiscal years, as required by AB 1200. This documents illustrates that the District is able to meet its financial obligations and to maintain a 3% Reserve for Economic Uncertainties over the three-year period as required.

**SACS BUDGET REPORT:**

The SACS Budget Report is the official budget document, generated using the State's SACS financial reporting software. The report begins with the certification page and a summary of the Criteria and Standards, which appear in detail at the end of the budget document. The following is a summary of the significant financial sections of the report.

***REVENUES (pages 5, 7-10, 14, 16-19, 23, and 25-28)***

Overall, combined projected revenues for 2013-14 total \$34,490,917, driven by increased revenues from enrollment growth, and for the first time in five years, an increase in State Aid as a result of the newly implemented Local Control Funding Formula (LCFF).

- ◆ Revenue Limit revenues utilized at Budget Adoption give way to the new LCFF formula, improving general purpose funding by \$3,147,582 at First Interim, affected by both enrollment growth and the new increase in State Aid funding.
- ◆ Federal revenues are projected at \$885,763, a decline of \$16,170 from the Adopted Budget, due to the reduction in the District's Title I entitlement.



**MEMORANDUM: BACKGROUND INFORMATION  
FOR 2013-14 FIRST INTERIM REPORT**

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- ◆ Other State Revenues have a net decrease of \$1.16 million from Budget Adoption, reflecting the State's shift of Tier II and Tier III categorical program funding away from the restricted category into unrestricted LCFF funding. The amount remaining includes \$712,00 in one-time funding for Common Core State Standards (CCSS) implementation, \$125,000 for Proposition 39 Clean Energy funds, and \$9,000 in additional Proposition 20 Lottery revenues.
- ◆ Other Local Revenue decreases by \$196,937, or 4.2%, from the Adopted Budget. The drop is due to a decrease of \$100,530 in school parent-teacher organization donations as the District now reassumes responsibility for library aide positions previously funded from this source. Friends of Oak Park Schools funding declines from \$195,224 to \$105,832, as its support will now be partially provided by outside vendors, and parcel tax revenues are adjusted downward by \$7,000 to incorporate updated estimates from the Ventura County Office of Education.

***EXPENDITURES (pages 5, 11-14, 20-22, and 29-31)***

At First Interim, expenditures are projected to increase by \$1,175, 122 over the Adopted Budget. Driven largely by increased funding provided by LCFF, expenses increase to begin restoration of programs, personnel, and employee compensation decimated by five years of financial crisis. Changes in major expense objects are summarized below.

- ◆ Certificated salaries increase from \$16,876,437 to \$17,429,748, or 3.3%, driven principally by the 3% salary increase for all employees, approved by the Board of Education on November 19, 2013.
- ◆ Classified salaries increase from \$4,346,232 to \$4,655,434, reflecting the 3% salary increase noted above. Also included in the increase is the restoration of library and kindergarten aide positions, and to increase campus safety, the addition of two more campus supervisors at each school, approved by the Board in October 2013.
- ◆ Employee benefit expenditures remain virtually flat, increasing by a modest 0.2%. The net increase of \$15,411 reflects the increase in statutory employee benefits (STRS, PERS, OASDI, Medicare, etc.) associated with the 3% raise and increase in classified staffing, but is offset by reductions in Unemployment Insurance, Workers' Compensation, and PERS Reduction expenses for 2013-14.
- ◆ Books and Supplies increase by \$90,791, or 10.6%. The increase is due to purchases of nearly \$30,000 for books and supplies in support of Common Core State Standards (CCSS), \$38,000 in safety and disaster preparedness equipment, and \$23,000 in supplies funded from school site donations.
- ◆ Services and Other Operating Expenditures rise by 6.8%, or \$206,407. The increase is comprised of a projected \$51,000 for staff development funded by CCSS, and \$20,000 for field trips funded by parent donations. It also includes \$60,000 for increased Special Education transportation costs, as well increases of \$28,300 for utilities and \$24,000 for property and liability insurance, and \$9,300 for mandated fingerprinting. Anticipating the Board's authorization, \$12,000 has also been allocated for a hosted automated substitute calling system.
- ◆ Capital Outlay has no planned expenditures budgeted in 2013-14.
- ◆ Other Outgo remains unchanged from the Adopted Budget, with \$343,000 allocated.

**MEMORANDUM: BACKGROUND INFORMATION  
FOR 2013-14 FIRST INTERIM REPORT**

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***OTHER FINANCING SOURCES/USES***

There are no planned interfund transfers in the 2013-14 Adopted Budget.

***GENERAL FUND ENDING BALANCE AND RESERVE FOR ECONOMIC UNCERTAINTIES***

The District's legally mandated Reserve for Economic Uncertainties is maintained in the unrestricted balance of the General Fund (Fund 010), and in the Reserve Fund for Economic Uncertainties (Fund 170). As required by EC 33128.3, the First Interim Financial Report and Budget Revision provides for full restoration to the statutory 3% level in 2013-14, 2014-15, and 2015-16. For 2013-14, the balance for Fund 170 is projected at \$384,795. When combined with the General Fund unrestricted balance of \$673,136, total unrestricted reserves equal 3.19%. Assuming no increases in expenditures in 2014-15, either for employee salary and benefits or other pressing needs, the combined unrestricted balances of Fund 010 and Fund 170 is projected at \$2,680,465, equal to a 7.79% reserve. With a similar caveat in 2015-16, the final year of the MYP, unrestricted reserves are estimated to be 15.55%.

**MULTI-YEAR FINANCIAL PROJECTION (pages 93-98)**

The multiyear financial projection required by AB 1200 appears on pages 93-98 of the First Interim report. This documents shows that the District is able to meet its financial obligations and maintain the legally required Reserve for Economic Uncertainties in all three years of the projection as required. For a the list of the MYP assumptions used in projecting the 2014-15 and 2015-16 fiscal years, please refer to the full list of budget assumptions provided later in this report.

**SPECIAL FUNDS (pages 33-88)**

In addition to the District's General Fund, the District has eight other special funds, set up in conformance with the requirements of the California State Accounting Manual. The following is a brief description of changes within each fund:

***Fund 130 - Cafeteria Fund (page 33)*** – Employee salaries and related benefits are increased to reflect the 3% increase to the 2013-14 classified salary schedule, resulting in a revised estimated ending fund balance of \$29,033.

***Fund 140 - Deferred Maintenance Fund (page 40)*** – There is no change to this fund from the Adopted Budget.

***Fund 170 - Special Reserve Fund (Economic Uncertainties) (page 46)*** – The beginning balance is increased by \$40,765, adjusted to the 2012-13 Unaudited Actuals amount. As a result, the projected ending fund balance increases to \$384,795.

***Fund 210 - Bond Building Funds (Incorporates 211, 212, and 213) (page 50)*** – Capital Outlay expenditures are increased to account for current expenditures and encumbrances for Measure C6 (Equipment & Technology) and Measure R (Facility Maintenance & Repairs) projects. Revenues from the recent \$9.1 million bond issuance for both measures is not reflected at First Interim, nor have projected expenditures anticipated for 2014 projects. These will be updated at Second Interim Report.

**MEMORANDUM: BACKGROUND INFORMATION  
FOR 2013-14 FIRST INTERIM REPORT**

Page 5

***Fund 250 - Capital Facilities Fund (Developer Fees) (page 57)*** – There is no change to this fund from the Adopted Budget.

***Fund 350 – County Schools Facility Fund (page 64)*** – The beginning balance is reduced to \$3,112,121, adjusted to the 2012-13 Unaudited Actuals amount. The \$1.43 million adjustment is made to reflect the year-end expense transfer from Fund 213 (Measure R) to Fund 350 (State Modernization) for the cost of modernization projects at Oak Park High School and Brookside Elementary School completed in 2012-13.

***Fund 400 - Special Reserve Fund (Capital Outlay) (page 71)*** — There is no change to this fund from the Adopted Budget.

***Fund 510 - Bond Interest and Redemption (Incorporates 511, 512, 513) (page 78)*** – The beginning fund balance is adjusted from \$2,357,888 to \$2,492,618 to reflect the 2012-13 Unaudited Actuals amount. Projected revenues and indirect costs are also revised on the recommendation of the Ventura County Office of Education, who manages these funds on behalf of the District.

***Fund 570 – Foundation Permanent Fund (Ruhle Memorial) (page 83)*** - There is no change to this fund from the Adopted Budget.

**SUMMARY OF CHANGES**

In the following pages, this memo concludes with the Budget Assumptions used in preparing the First Interim report, including the BASC LCFF calculations, along with a summary of the Combined General Fund and Multiyear Budget Projections.

OAK PARK UNIFIED SCHOOL DISTRICT  
2013-14 First Interim Financial Report  
Board Meeting, December 10, 2013

**COMBINED GENERAL FUND SUMMARY**

	UNRESTRICTED 2013-14	RESTRICTED 2013-14	COMBINED 2013-14
<b><u>A) REVENUES</u></b>			
1) LCFF/Revenue Limit Sources	27,021,980	125,000	27,146,980
2) Federal Revenues	0	885,763	885,763
3) Other State Revenues	822,877	1,137,965	1,960,842
4) Other Local Revenues	1,702,420	1,667,626	3,370,046
a) Measure D4 Parcel Tax	902,654	0	902,654
b) Friends of Oak Park Schools	105,832	0	105,832
c) Educatus/Explorius Education	118,800	0	118,800
5) Total Revenues	30,674,563	3,816,354	34,490,917
<b><u>B) EXPENDITURES</u></b>			
1) Certificated Salaries	15,902,580	1,527,168	17,429,748
2) Classified Salaries	3,344,170	1,311,264	4,655,434
3) Employee Benefits	5,664,779	862,616	6,527,395
4) Books & Supplies	630,031	317,035	947,066
5) Services & Other Expenses	2,377,592	857,736	3,235,328
6) Capital Outlay	0	0	0
7) Other Outgo	0	343,000	343,000
8) Direct Support/Indirect Cost	(157,054)	157,054	0
9) Total Expenditures	27,762,098	5,375,873	33,137,971
<b><u>C) EXCESS (DEFICIENCY) REV v EXP</u></b>	2,912,465	(1,559,519)	1,352,946
<b><u>D) OTHER FINANCING SOURCES/USES</u></b>			
1) Interfund Transfers In/Out	0	0	0
2) Other Sources/Use	0	0	0
3) Contributions	(2,401,636)	2,401,636	0
4) Total, Other Financing Sources/Uses	(2,401,636)	2,401,636	0
<b><u>E) NET FUND INCREASE (DECREASE)</u></b>	510,829	842,117	1,352,946
<b><u>F) ENDING BALANCE</u></b>			
1) Beginning Balance July 1	164,307	3,603	167,910
2) Est. Ending Balance June 30	675,136	845,720	1,520,856
3) Components of Ending Balance			
a) Revolving Cash	2,000	0	2,000
b) Restricted	0	0	0
c) Reserved for Common Core	0	845,720	845,720
d) Unassigned/Unappropriated	673,136	0	673,136
<b><u>G) AVAILABLE RESERVES (UNRESTRICTED)</u></b>			
1) General Fund (Fund 010)			
a) Unassigned/Unappropriated	673,136	0	673,136
2) Special Reserve Fund (Fund 170)			
a) Economic Uncertainties	384,795	0	384,795
b) Undesignated/Unappropriated	0	0	0
3) Total Available Reserves (Amount)	1,057,931	0	1,057,931
Total Available Reserves (Percentage)	3.19%	0.00%	3.19%

OAK PARK UNIFIED SCHOOL DISTRICT  
2013-14 First Interim Financial Report  
Board Meeting, December 10, 2013

**MULTIYEAR FINANCIAL PROJECTION (COMBINED GENERAL FUND)**

	FISCAL YEAR 2013-14	FISCAL YEAR 2014-15	FISCAL YEAR 2015-16
<b><u>A) REVENUES</u></b>			
1) LCFF/Revenue Limit Sources	27,146,980	28,704,651	30,315,022
2) Federal Revenues	885,763	885,763	885,763
3) Other State Revenues	1,960,842	1,097,314	967,314
4) Other Local Revenues	3,370,046	3,370,046	3,370,046
a) Measure D4 Parcel Tax	902,654	902,654	902,654
b) Friends of Oak Park Schools	105,832	105,832	105,832
c) Educatius/Explorius Education	118,800	118,800	118,800
5) Total Revenues	34,490,917	35,185,060	36,665,431
<b><u>B) EXPENDITURES</u></b>			
1) Certificated Salaries	17,429,748	17,634,231	17,828,469
2) Classified Salaries	4,655,434	4,725,266	4,796,145
3) Employee Benefits	6,527,395	6,608,930	6,687,380
4) Books & Supplies	947,066	1,366,008	988,226
5) Services & Other Expenses	3,235,328	3,730,811	3,408,250
6) Capital Outlay	0	0	0
7) Other Outgo	343,000	343,000	343,000
8) Direct Support/Indirect Cost	0	0	0
9) Other Adjustments	0	0	0
10) Total Expenditures	33,137,971	34,408,246	34,051,470
<b><u>C) EXCESS (DEFICIENCY) REV v EXP</u></b>	1,352,946	776,814	2,613,961
<b><u>D) OTHER FINANCING SOURCES/USES</u></b>			
1) Interfund Transfers In/Out	0	0	0
2) Other Sources/Use	0	0	0
3) Contributions	0	0	0
4) Total, Other Financing Sources/Uses	0	0	0
<b><u>E) NET FUND INCREASE (DECREASE)</u></b>	1,352,946	776,814	2,613,961
<b><u>F) ENDING BALANCE</u></b>			
1) Beginning Balance July 1	167,910	1,520,856	2,297,670
2) Est. Ending Balance June 30	1,520,856	2,297,670	4,911,631
3) Components of Ending Balance			
a) Revolving Cash	2,000	2,000	2,000
b) Restricted	0	0	0
c) Reserved for Common Core	845,720	0	0
d) Unassigned/Unappropriated	673,136	2,295,670	4,909,631
<b><u>G) AVAILABLE RESERVES (UNRESTRICTED)</u></b>			
1) General Fund (Fund 010)			
a) Unassigned/Unappropriated	673,136	2,295,670	4,909,631
2) Special Reserve Fund (Fund 170)			
a) Economic Uncertainties	384,795	384,795	384,795
b) Undesignated/Unappropriated	0	0	0
3) Total Available Reserves (Amount)	1,057,931	2,680,465	5,294,426
Total Available Reserves (Percentage)	3.19%	7.79%	15.55%

OAK PARK UNIFIED SCHOOL DISTRICT  
2013-14 First Interim Budget Revision  
Board Meeting, December 10, 2013

**BUDGET ASSUMPTIONS**

*Budget Year and Multi-Year Budget Development, FY 2013-14 through FY 2015-16*

GENERAL

1. Budget has been prepared for all funds in accordance with the State Adopted Budget as enacted in June 2013, including the provisions of the new Local Control Funding Formula (LCFF).
2. The FCMAT/California Department of Education BASC LCFF Calculator has been used to project Revenue Limit/LCFF funding for the current year as well as 2014/15 and 2015/16. School Services of California (SSC) Dartboard (Adopted Budget version) is used to project CPI and Lottery planning factors.
3. Except for changes noted in these assumptions and the cover memorandum to the Board of Education, all revenue, expenditure, enrollment, staffing and educational programs are maintained at the District's 2013-14 Adopted Budget.
4. The Reserve for Economic Uncertainties is maintained in Fund 010 and Fund 170 in the budget year and in the two subsequent fiscal years in the Multiyear Projection (MYP). As required by EC 33128.3, the Adopted Budget provides for full restoration to the statutory 3% level in 2013-14, 2014-15, and 2015-16.

REVENUES

1. The First Interim Budget is built on an assumption of enrollment at 4672 (up from 4,651 at Adopted Budget), reflecting actual student admissions. Average Daily Attendance (ADA) is estimated at 4,507. The MYP assumes a slight enrollment increase to 4678 for 2014/15 and 2015/16 with ADA assumed to be flat for 2014-15 and 2015-16.
2. The Governor's proposed LCFF funding formula has become law since the District's budget was adopted. Therefore, LCFF funding has been calculated using the template developed by FCMAT and CDE (attached). Grade Span ADA is estimated as follows: Grades K-3 1,080; Grades 4-6 1,008; Grades 7-8 779; and Grades 9-12 1,640. The MYP assumes very slight growth projected for 2014-15 and 2015-16, holding the cap at 4,678 students (4,507 ADA) in each year.
3. Federal revenues decrease \$16,170 due to a decrease in Title I entitlement funding.
4. Per SSC Dartboard, Lottery revenues assumed at \$154.00/ADA for 2013-14, 2014-15 and 2015-16 (\$124.00/ADA Unrestricted and \$30.00/ADA Instructional Materials – Restricted).
5. Assumptions for Other State revenues include the continuation of Mandate Block Grant in each of the next two years, increasing from \$28/ADA to \$47/ADA through 2015-16.
6. The State's adopted budget included an estimated \$170 per ADA for Common Core implementation. This revenue was part of the 2012-13 appropriations, but will not be received until the 2013-14 school year. At Budget Adoption, absent further direction from the State, the District assumed this revenue would be accrued as part of 2012-13 year-end closing, and reserved \$695,435 in the 2012-13 Ending Fund Balance. This amount then rolled forward as part of the Beginning Balance for 2013-14 and was also reserved in the Ending Fund Balance for 2013-14. When the State adopted its budget, they also added budget language clarifying how to account for the Common Core funding. This funding is to be recognized as Revenue in 2013-14, rather than accrued in 2012-13. The First Interim Budget makes this adjustment. The District is currently working to finalize the proposed 2-year spending plan.

7. The First Interim Budget assumes continuation of K-3 Class Size Reduction at four grades (Option 1) through 2015-16, staffing ratio at to 28:1, meeting the “collectively bargained alternative” required for LCFF Supplemental K-3 CSR funding. This funding is included in the MYP as part of the District’s total LCFF funding.
8. A funded 1.565% COLA is assumed for 2013-14 State Special Education funding, 1.80% in 2014-15 and 2.20% in 2015-16, based on SSC Dartboard. Federal PL94-142 and Federal Preschool Special Education funds are reduced by 5% due to federal sequestration.
9. Measure C Parcel Tax revenues (\$197/parcel) are estimated at \$902,654 each year through 2015-16, a reduction of \$7,015 since Budget Adoption based on the most recent figures from the County Tax Assessor. Expenditures are budgeted for teacher salaries and related benefits, in support of smaller class sizes, science and math.
10. Other Local Revenues received from donations from parents and Parent Teacher Organizations are reduced from Adopted budget. They have generously supported the cost of librarians and kindergarten aides during the state budget crisis. The District has now resumed funding the librarians and kindergarten aides. Friends of Oak Park Schools foundation continues support for science and other programs through 2015-16, with a portion of their funding going to outside vendors rather than through the District. Special Education transportation costs have been increased by \$60,000 since Budget Adoption.
11. The Educatius/Explorius Education program, with current estimated revenues of \$118,800, will fund the Chinese language program for 2013-14 and in the subsequent years of the MYP. Revenue may be revised upward at later budget revisions if more host families become available for this new program.
12. The First 5 Ventura County preschool grant of \$65,096 is projected through 2015-16.

#### EXPENDITURES - STAFFING

1. With the passage of Proposition 30, the 180-day school year has been maintained, with no furlough day assumed in 2013-14 or in the subsequent years of the MYP.
2. Staffing ratios are maintained at the contractual maximum: Grades K-3 at 28:1; Grades 4-8 at 32:1; Grades 9-12 at 33:1; and Continuation School Grades 9-12 at 17:1.
3. To accommodate the 2013-14 enrollment increases, staffing increases by 2.2 FTE teaching positions over 2012-13, and remain flat for 2014-15 and 2015-16.
4. Four full-time counseling positions were restored in 2012-13, but other staffing reductions implemented in 2012-13 (elementary music, library aides, and kindergarten aides) were restored solely through donations from parent-teacher organizations at the Adopted Budget. The First Interim Revision includes District funding for both library and kindergarten aides. Additional campus supervision is also included for all sites.
5. Except as otherwise noted in these Assumptions, all other certificated, classified, administrative, and preschool staffing is unchanged from the Adopted Budget, and are maintained throughout the budgeted multi-year projections.
6. Step and column increases are projected at approximately 1.3% in the budget year and 1.5% in 2014-15 and 2015-16. Certificated vacancies are budgeted at Salary Schedule C5 (\$56,592) with Health Benefits estimated for dual coverage (\$12,724). Attrition savings are also included in the multi-year projection. An estimated 4.0 FTE are assumed to retire at the end of 2013-14, 2014-15 and 2015-16, an estimated savings of \$125,135, \$56,964 and \$69,253 respectively.
7. The Workers’ Compensation rate has been reduced from 2.503% to 2.36% for an estimated savings of \$30,368.
8. The State Unemployment rate has been reduced from .5% at Adopted Budget to 0.05% for an estimated savings of \$79,901.

#### EXPENDITURES - OTHER

1. The District has settled collective bargaining agreements with both of its employee unions. The multi-year projection assumes a 3% increase to salaries retroactive to July 1 in the current year; the projected multi-year budgets assume salaries and health benefit caps remain at 2013-14 levels throughout the MYP.
2. District historical data used to project employee fringe benefit costs other than Workers Compensation and State Unemployment listed above.
3. District-wide and school site allocations are maintained at 2013-14 Adopted Budget levels and ongoing through 2015-16.
4. Donation expenditures are budgeted to correspond to the revenues described above and continue throughout the MYP except as noted.
5. A small initial budget for Common Core staff development, materials and supplies has been included at First Interim in the amount of \$135,425, pending the development and approval of the required spending plan. Updates will be made at Second Interim.
6. Other increases at First Interim include \$47,600 for portable toilets, emergency radios, ID card makers, a defibrillator, and other disaster preparedness and safety supplies.
7. Special Education expenditures are based on adjusted department budget projections for 2013-14 and have been updated at First Interim to include an increase for a new transportation contract of \$60,000.
8. The contributions to restricted programs to cover projected encroachments are projected to be \$2,401,636 in 2013-14, \$2,510,065 in 2014-15, and \$2,722,401 in 2015-16.
9. District contributions to the Deferred Maintenance fund are suspended through 2014-15. State contributions have now become part of the total LCFF funding model. The District contribution to the Routine Restricted Maintenance Account is suspended through 2014-15 for all expenditures other than personnel salaries and related benefits.
10. Major contracts (auditor, VCOE student information, financial/human resources, and system infrastructure support, etc.) are maintained at 2013-14 Adopted Budget levels with the addition of \$12,000 to implement an automated Substitute Employee system.
11. Telephone System repair budgeted at \$40,000 over prior year. Other maintenance service/repairs estimated at \$12,000 over prior year. No change since Budget Adoption.
12. Utility costs are projected to increase another 3.5% since Budget Adoption (an additional \$28,250) for 2013-14, then increase 2.0% and 2.3% over the final two years of the MYP.
13. Insurance rates for Property/Liability, Workers Compensation' have increased by \$24,023 since Budget Adoption and are maintained at the higher levels throughout the multi-year projection.
14. The California Department of Education (CDE) approved rate for 2013-14 indirect costs is 6.76%. Indirect costs have been calculated and applied at that rate for each restricted program that allows indirect costs.



**2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14**

District Name populates with CDS code

**Oak Park Unified**

**Enter Date:**

Select LEA Type from drop down

District

73874

11/21/13

**2012-13 REVENUE LIMIT DATA**

Source: CDE 2012-13 P1 Exhibit (Update at P2, Annual, R1, R2 & R3)

Line	CDE Exhibit	School District	P2 Certification	Adjustments	12-13 RL DATA
A-3	Sch District Revenue Limit	Revenue Limit ADA	4,377.88		4,377.88
C-1	Sch District Revenue Limit	RL Subject to the Deficits	29,424,607	-	29,424,607
D-1	Sch District Revenue Limit	Unemployment Insurance	224,374	-	224,374
D-2	Sch District Revenue Limit	Longer Day/Year Penalty	-	-	-
D-3	Sch District Revenue Limit	Excess ROC/P Reserves Adjustment	-	-	-
D-4	Sch District Revenue Limit	PERS Adjustment	26,019	-	26,019
D-5	Sch District Revenue Limit	SFUSD PERS Adjustment	-	-	-
D-6	Sch District Revenue Limit	PERS Safety Adjustment	-	-	-
E-1	Sch District Revenue Limit	Total Revenue Limit	23,069,514	-	23,069,514
E-2	Sch District Revenue Limit	Local Revenue	8,837,091	-	8,837,091
E-3	Sch District Revenue Limit	Charter Sch Gen Purpose BG Offset	-	-	-

**Necessary Small Schools**

A-1	Sch District Revenue Limit	Base Revenue Limit per ADA	6,703.21	-	6,703.21
A-2	Sch District Revenue Limit	Meals/BTSA Add-on per ADA	17.99	-	17.99
B-7	Sch District RL Calculations	Necessary Small School Add-on Amount	17.99	-	17.99
D-3	Sch District ADA	Funded NSS ADA	-	-	-
B-3	Sch District Revenue Limit	Allowance for Necessary Small School	-	-	-

**Charter Block Grant Funding**

**Charter School All Types**

B-2 EHS Charters

Total Charter School ADA

E-2 Unified Charters

A-1 + A-4 + A-7 + A-10 COE & SBC Charters

**Charter School - COE, EHS & SBC**

A-13

Total General Purpose Entitlement

B-5 EHS Charters

Adjusted Total

B-3 COE Charters

In Lieu of Property Taxes

**Charter School - Unified**

D-1

Total General Purpose Entitlement

E-5

Adjusted Total In Lieu of Property Taxes

**State Aid for Revenue Limit/Charter General Purpose Block Grant**

- 14,232,423

**Total Transition Base Funding per ADA**

**Transition Base Add-on Funding per ADA**

12-13 Undeficitated general purpose funding per ADA

1.1439641 COLA 14/15 thru 20/21

**ERT General Purpose Funding / ADA**

District

Charter

5,269.56

-

45.31

6,766.51

-

7,861.79

-

**BASIC AID DISTRICTS FAIR SHARE CALCULATION**

8.92%

2012-13 Undeficitated RL Multiplied by 8.92%

-

2012-13 Excess Property Tax

-

Fair Share Reduction as limited by

ceiling of Excess Tax & or Categoricals

-

Fair Share

Fair Share per CDE advance apportionment

-

CDE Schedule Re-Certified June 2013

2011-12 Fair Share taken in 2012-13

\$

-

**2012-13 STATE FUNDING INCORPORATED INTO LCFF IN 2013-14**

District Name populates with CDS code

**Oak Park Unified**

**Enter Date:**

Select LEA Type from drop down

District

73874

11/21/13

**CATEGORICAL FUNDING REPEALED WITH LCFF**

PCA	Fund	Title	2012-13 Award	Before Sec 12.42 Reduction
24390	6110-144-0001	Administrator Training Program	2,425	3,025
23434	6110-156-0001	Adult Education	-	-
23900	6110-240-0001	Advanced Placement Int Bac	-	-
24807	6110-265-0001	Arts & Music Block Grant	52,949	66,054
		Bilingual Teacher Training		
		& Reader Services for the Blind		
23786	6110-193-0001	& Teacher Peer Review	15,998	19,958
	6360-101-0001	BTSA	-	-
24120	6110-242-0001	CA Assoc Student Councils	-	-
24732	6110-204-0001	CA High School Exit Exam	7,895	9,849
24000	6110-198-0001	CalSAFE	-	-
24918	6110-227-0001	CBET	-	-
24856	6110-267-0001	Certificated Staff Mentoring	-	-
23721	6110-211-0001	Charter School Categorical BG	-	-
24879	6110-268-0001	Child Oral Health Assessments	1,354	1,689
24122	6110-208-0001	Civic Education	-	-
23498	6110-232-0001	Class Size Reduction (9th grade)	124,719	155,588
23141	6110-190-0001	Community Day Schools	-	-
10127	<i>Added at May Revise</i>	CDS Mandatorily Expelled	-	-
23695	6110-188-0001	Deferred Maintenance	128,972	160,893
23654	6110-128-0001	Economic Impact Aid	50,984	50,984
23975	6110-181-0001	Educational Tech CTAP	-	-
23856	6110-124-0001	Gifted & Talented	25,118	31,335
		Home to School Transportation		
23366	6110-111-0001	& Sm School Bus Replacement	-	-
24418	6110-189-0001	Inst Materials Block Grant	205,103	255,867
	6110-682-0001	K-3CSR 12-13	613,683	613,683
24389	6110-137-0001	Math & Reading Prof Development	19,039	23,751
24042	6110-195-0001	Natl Board Certification Incentive	-	-
25154	6110-212-0001	New Charter Categorical BG	-	-
24806	6110-260-0001	PE Teacher Incentive Grants	29,350	36,614
24716	6110-245-0001	Prof Development BG	171,234	213,615
24715	6110-243-0001	Pupil Retention BG	228,736	285,349
	6110-105-0001	Regional Occupational Programs	-	-
24718	6110-247-0001	Sch & Library Improvement BG	196,148	244,696
	6110-248-0001	Sch Safety Consolidated Competitive	-	-
23718	6110-228-0001	School Safety Block Grant	54,280	67,715
24456	6110-104-0001	Supplemental Instruction	150,407	187,633
24805, 250	6110-108-0001	Supplemental Sch Counseling	109,056	136,048
24717	6110-246-0001	Targeted Instructional Improvement	-	-
24713	6110-244-0001	Teacher Credentialing BG	-	-
23151	6110-209-0001	Teacher Dismissal Apportionment	-	-

**MANUAL ADJUSTMENTS TO PRE-FILL AMOUNTS**

Total Categorical Program Funding incorporated into LCFF  
 Total Categorical Program Funding before Section 12.42 reduction  
 Categorical funding per ADA incorporated into ERT

2,187,450	
	2,564,346
	586

District	Charter
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**TOTAL STATE AID**

16,419,873	-
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**TOTAL ENTITLEMENT IN 2012-13 (RL/BG + CATEGORICALS LESS FAIR SHARE)**

25,256,964	-
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**TOTAL 2012-13 ENTITLEMENT PER ADA**

5,769



**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2015/16**

Oak Park Unified

11/21/13

	2013/14	2014/15	2015/16
<b>COLA</b>	1.57%	1.87%	1.99%
<b>GAP Funding rate</b>	11.78%	16.49%	18.69%
Estimated Local Revenue	8,837,090	8,837,090	8,837,090
Less In-Lieu transfer	-	-	-
<b>Total Local Revenue</b>	<b>8,837,090</b>	<b>8,837,090</b>	<b>8,837,090</b>
<b>Statewide 90th percentile rate</b>	<b>14,500</b>	<b>14,500</b>	<b>14,500</b>

**ENROLLMENT AND UNDUPLICATED COUNT**

	Enrollment	Unduplicated Count	Unduplicated %
2013-14	4,672	423	9.1% 1 yr average
2014-15	4,678	423	9.0% 2 yr average
2015-16	4,678	423	9.0% 3 yr average
2016-17	4,678	423	9.0% 3 yr rolling avg
2017-18	4,678	423	9.0% 3 yr rolling avg

**DISTRICT ADA**

Enter ADA. Calculator will use greater of current or prior year ADA.

To extent possible ADA will be reported by grade span. Enter ADA by grade span, unless ungraded ADA will be used, then use ungraded fields. Be careful to not double count ADA.

ADA	ADA to use:	2012-13	2013-14	2014-15	2015-16
Grades K-3		1,055.45	1,080.00	1,080.00	1,080.00
Grades 4-6	P-2	978.94	1,008.00	1,008.00	1,008.00
Grades 7-8	(Annual for SDC ext. year)	748.18	779.00	779.00	779.00
Grades 9-12		1,573.67	1,640.00	1,640.00	1,640.00
Ungraded HH, SDC	P-2 / Annual	14.73			
NPS, NPS-LCI, CDS:					
K-3					
4-6					
7-8	Annual				
9-12					
Ungraded					
COE operated:					
K-3					
4-6					
7-8	P-2 / Annual				
9-12					
Ungraded			7.16	7.16	7.16

**CHARTER SHIFT ADA**

PY P-2 ADA of pupils in charter CY/non-charter PY:	2013-14	2014-15	2015-16
Grades K-3			
Grades 4-6			
Grades 7-8			
Grades 9-12			
Ungraded			
	-	-	-
PY P-2 ADA of pupils in non-charter CY/charter PY:			
Grades K-3			
Grades 4-6			

**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2015/16**

Oak Park Unified

11/21/13

Grades 7-8  
Grades 9-12  
Ungraded


Difference (if diff. < 0, no adj. to PY ADA)

-                      -                      -

**LCFF BASE GRANT ADA**

Calculator will use greater of current or prior year ADA

Grade Span	2013-14		Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
	2012-13 P2	2013-14 P2				
Grades K-3	1,055.45	1,080.00	-	-	1.72	1,081.72
Grades 4-6	978.94	1,008.00	-	-	1.60	1,009.60
Grades 7-8	748.18	779.00	-	-	1.24	780.24
Grades 9-12	1,573.67	1,640.00	-	-	2.61	1,642.61
Ungr.Charter Shift	-					
Ungraded	14.73	-				
<b>SUBTOTAL</b>	<b>4,370.97</b>	<b>4,507.00</b>				
		136.03				
Declining or Increasing ADA		Increase				
Ungraded CY funded		7.16				
NSS	-	-				
<b>TOTAL ADA</b>	<b>4,370.97</b>	<b>4,514.16</b>	-	-	7.17	4,514.17



**School District Data Elements required to calculate the LCFF  
for 2013-14 through 2015/16**

Oak Park Unified

11/21/13

2014-15						
Grade Span	2013-14 P2	2014-15 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades K-3	1,080.00	1,080.00	-	-	1.72	1,081.72
Grades 4-6	1,008.00	1,008.00	-	-	1.60	1,009.60
Grades 7-8	779.00	779.00	-	-	1.24	780.24
Grades 9-12	1,640.00	1,640.00	-	-	2.61	1,642.61
Ungr.Charter Shift	-	-				
Ungraded	-	-				
SUBTOTAL	4,507.00	4,507.00				
Declining or Increasing ADA						
		No Change				
Ungraded CY funded		7.16				
NSS		-				
TOTAL ADA	4,507.00	4,514.16	-	-	7.17	4,514.17
2015-16						
Grade Span	2014-15 P2	2015-16 P2	Funded NSS ADA	NPS, CDS, & COE operated	Distributed (Ungraded)	Total
Grades K-3	1,080.00	1,080.00	-	-	1.72	1,081.72
Grades 4-6	1,008.00	1,008.00	-	-	1.60	1,009.60
Grades 7-8	779.00	779.00	-	-	1.24	780.24
Grades 9-12	1,640.00	1,640.00	-	-	2.61	1,642.61
Ungr.Charter Shift	-	-				
Ungraded	-	-				
SUBTOTAL	4,507.00	4,507.00				
Declining or Increasing ADA						
		No Change				
Ungraded CY funded		7.16				
NSS		-				
TOTAL ADA	4,507.00	4,514.16	-	-	7.17	4,514.17



<b>CALCULATE STATE GENERAL FUND AID</b>					
LCFF Funding before held harmless	27,146,980		28,704,651		30,315,022
Less Property Taxes including RDA	<u>(8,994,661)</u>		<u>(8,994,661)</u>		<u>(8,994,661)</u>
LCFF Transition state aid	<u>18,152,319</u>		<u>19,709,990</u>		<u>21,320,361</u>
However, hold harmless for prior year State Aid (as adjusted)	18,152,319		19,709,990		21,320,361
<b>CALCULATE HOLD HARMLESS</b>					
If Base funding exceeds LCFF, then funded on LCFF	<u>2012/13</u>	HOLD HARMLESS		HOLD HARMLESS	HOLD HARMLESS
Subtotal 2012-13 RL/Charter Gen BG adjusted for ADA	23,069,514	23,787,690	23,787,690		23,787,690
NSS Funding Allowance including held harmless	-	-	-		-
Less Current Year Property Taxes/In Lieu	<u>(8,837,091)</u>	<u>(8,994,661)</u>	<u>(8,994,661)</u>		<u>(8,994,661)</u>
Subtotal State Aid for Historical RL/Charter General BG	14,232,423	14,793,029	14,793,029		14,793,029
Categorical funding from 2012-13	2,187,450	2,187,450	2,187,450		2,187,450
Charter Categorical Block Grant adjusted for ADA	-	-	-		-
Total Held Harmless	<u>16,419,873</u>	<u>16,980,479</u>	<u>16,980,479</u>		<u>16,980,479</u>
<b>PART III - DETERMINE 'BASIC AID' STATUS</b>					
Basic Aid if ONLY Gen Purpose State Aid is Held Harmless	LCFF		LCFF		LCFF
LCFF Entitlement	27,146,980		28,704,651		30,315,022
Less Categorical held-harmless	<u>2,187,450</u>		<u>2,187,450</u>		<u>2,187,450</u>
Subtotal LCFF subject to Property Tax Offset	24,959,530		26,517,201		28,127,572
Property Taxes	<u>8,994,661</u>		<u>8,994,661</u>		<u>8,994,661</u>
Excess Taxes	-		-		-
Total State Aid provided through LCFF independent of EPA	18,152,319		19,709,990		21,320,361
Minimum Guarantee \$120/ADA or \$2,400	N/A		N/A		N/A

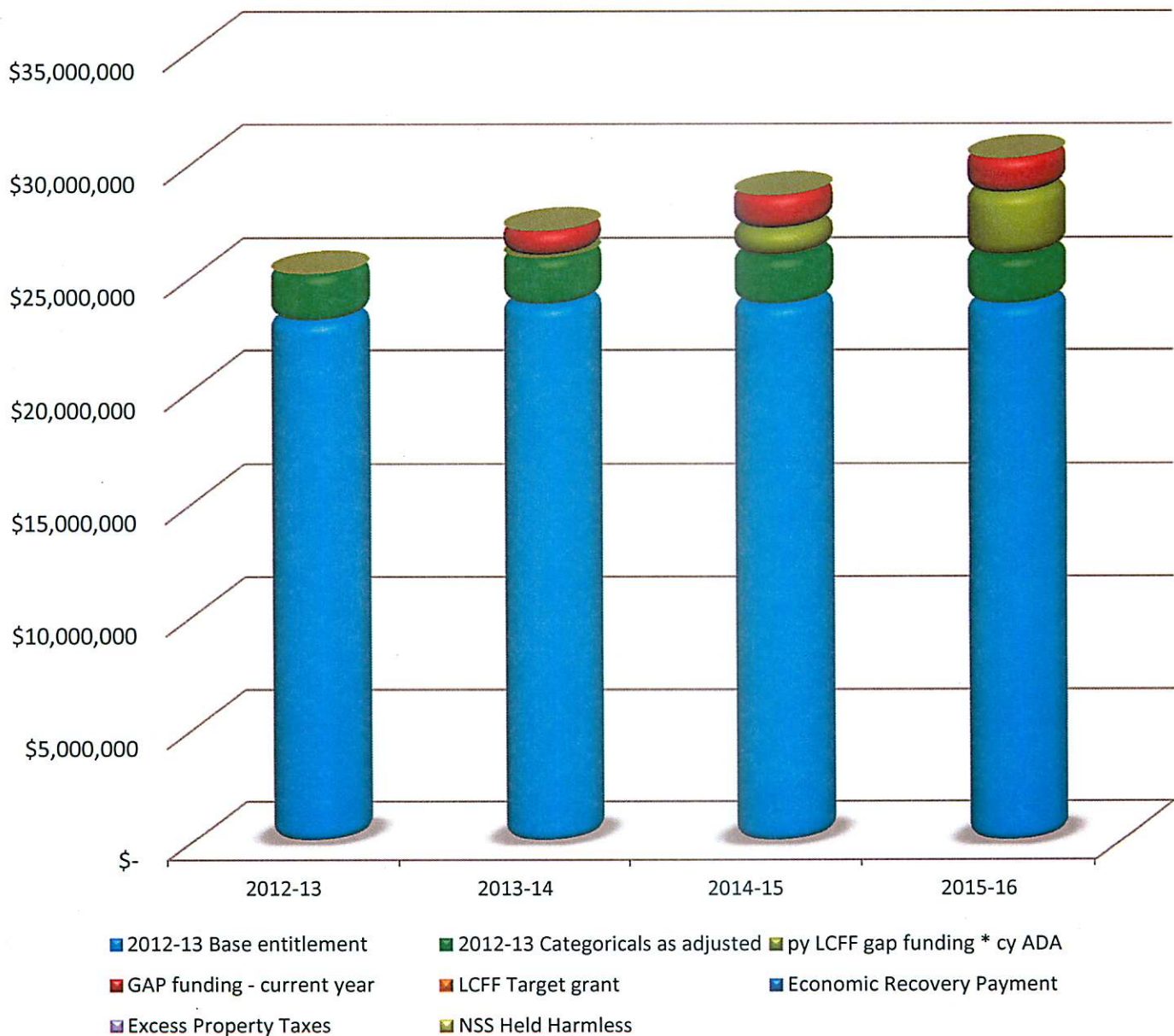


## Oak Park Unified

11/21/13

## LOCAL CONTROL FUNDING FORMULA

	2012-13	2013-14	2014-15	2015-16
Excess Property Taxes	\$ -	\$ -	\$ -	\$ -
NSS Held Harmless	\$ -	\$ -	\$ -	\$ -
Economic Recovery Payment	\$ -	\$ -	\$ -	\$ -
LCFF Target grant	\$ -	\$ -	\$ -	\$ -
GAP funding - current year	\$ -	\$ 1,171,841	\$ 1,557,671	\$ 1,610,371
py LCFF gap funding * cy ADA	\$ -	\$ -	\$ 1,171,841	\$ 2,729,511
2012-13 Categoricals as adjusted	\$ 2,187,450	\$ 2,187,450	\$ 2,187,450	\$ 2,187,450
2012-13 Base entitlement	\$ 23,069,514	\$ 23,787,690	\$ 23,787,690	\$ 23,787,690
Total General Purpose Funding	\$ 25,256,964	\$ 27,146,980	\$ 28,704,651	\$ 30,315,022
Calculator tab: Recap total LCFF	\$ 25,256,964	\$ 27,146,980	\$ 28,704,651	\$ 30,315,022
Proof	TRUE	TRUE	TRUE	TRUE
P2 ADA	4,370.97	4,514.16	4,514.16	4,514.16



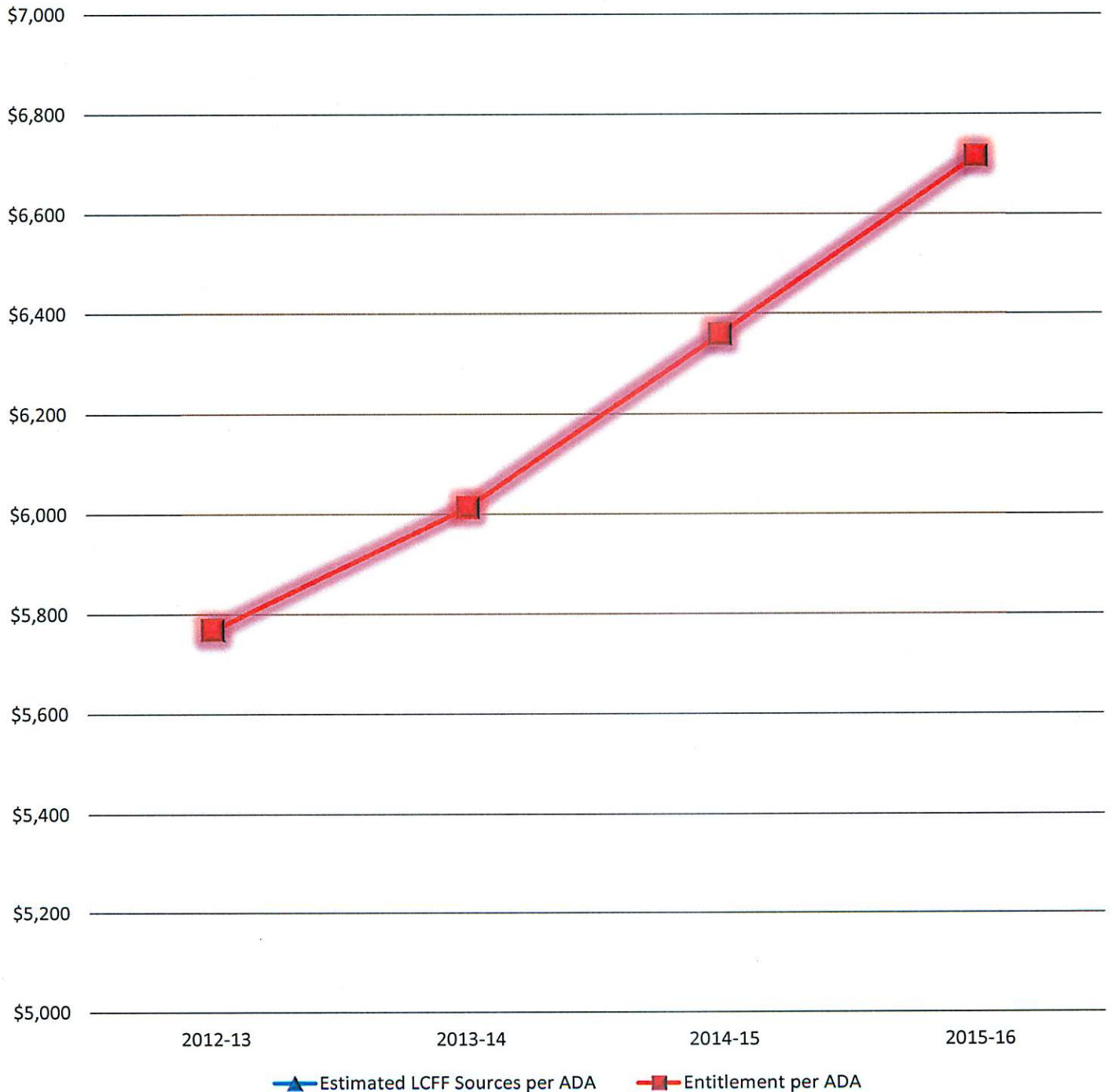
LCFF Entitlement and Funding Sources before COE Transfer, Choice and Charter Supplemental



## LOCAL CONTROL FUNDING FORMULA

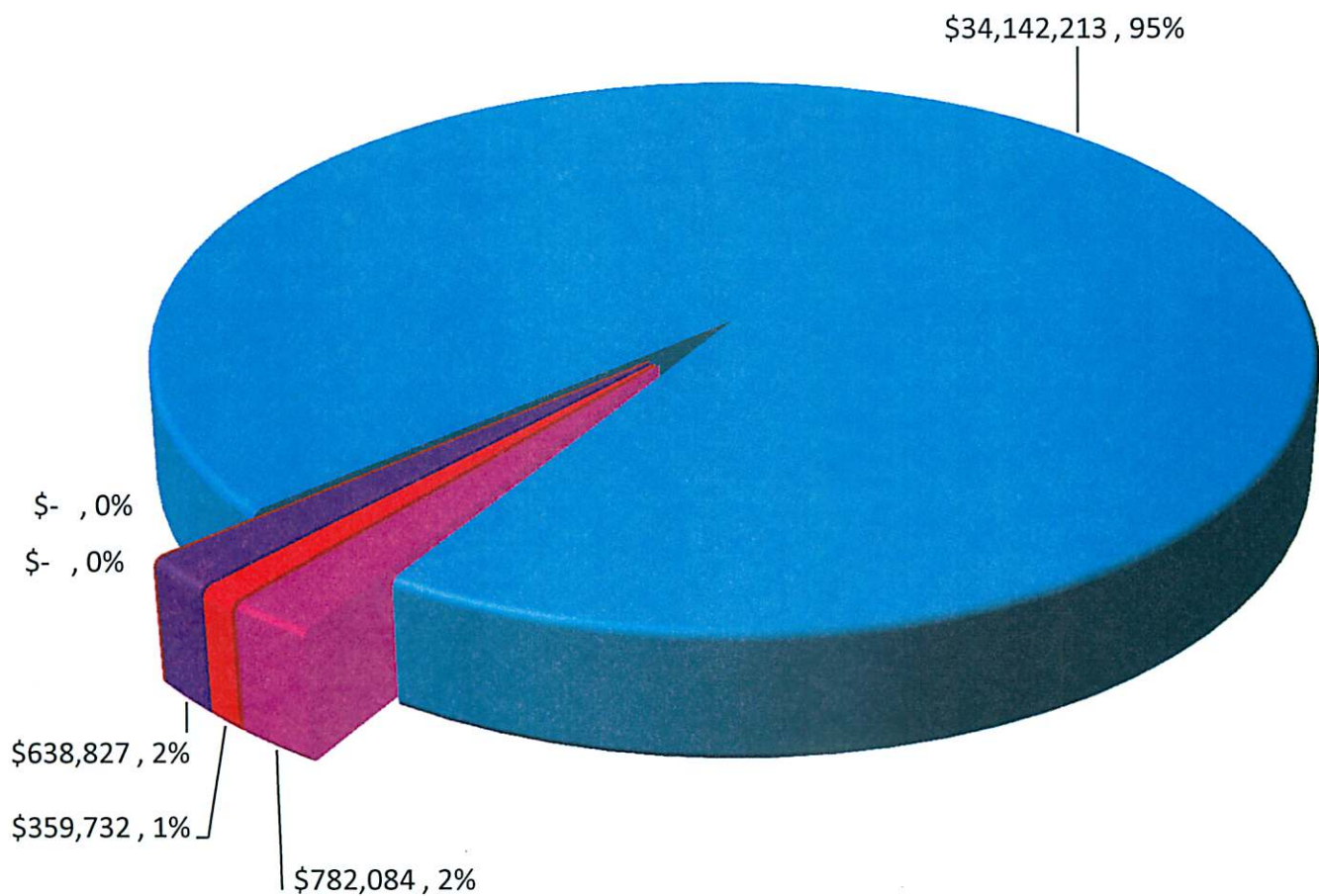
**LCFF Entitlement per ADA**

	2012-13	2013-14	2014-15	2015-16
ADA	4,377.88	4,514.17	4,514.17	4,514.17
Estimated LCFF Sources per ADA	\$ 5,769.22	\$ 6,013.73	\$ 6,358.79	\$ 6,715.53
Net Change per ADA		\$ 244.50	\$ 345.06	\$ 356.74
Net Percent Change		4.24%	5.74%	5.61%
Estimated LCFF Entitlement per ADA	\$ 5,769.22	\$ 6,013.73	\$ 6,358.79	\$ 6,715.53
Net Change per ADA		\$ 244.50	\$ 345.06	\$ 356.74
Net Percent Change		4.24%	5.74%	5.61%



## Components of LCFF Target Entitlement

Base Grant	\$	34,142,213
K-3 Grade Span Adjustment	\$	782,084
9-12 Grade Span Adjustment	\$	359,732
Supplemental Grant	\$	638,827
Concentration Grant	\$	-
Add-ons (TIIBG & Transportation)	\$	-
<b>Total</b>	<b>\$</b>	<b>35,922,856</b>



- Base Grant
- K-3 Grade Span Adjustment
- 9-12 Grade Span Adjustment
- Supplemental Grant
- Concentration Grant
- Add-ons (TIIBG & Transportation)

**PROPOSITION 30 - EPA**

EPA Entitlement as % of total LCFF

21.389%

17.92%

17.92%

17.92%

**CALCULATE APPLICATION OF EPA**

EPA award

2012-13

2013-14

2014-15

2015-16

LCFF Funding - Base RL + Ongoing GAP

23,069,514

23,787,690

24,959,530

26,517,201

Property Taxes/In-Lieu

8,837,091

8,994,661

8,994,661

8,994,661

Gross State Aid

14,232,423

14,793,029

15,964,869

17,522,540

Gross EPA Entitlement

4,934,338

4,262,724

4,472,716

4,751,849

Min EPA \$200/ADA

875,576

902,834

902,834

902,834

Local Revenue and EPA in excess of Revenue Limi

-

-

-

-

Reduced EPA Entitlement

4,934,338

4,262,724

4,472,716

4,751,849

Estimated EPA

4,934,338

4,262,724

4,472,716

4,751,849

Base revenue limit funding plus ongoing

23,069,514

23,787,690

24,959,530

26,517,201

LCFF Transition funding

Less Property taxes

(8,837,091)

(8,994,661)

(8,994,661)

(8,994,661)

EPA funding offsets state aid

4,934,338

4,262,724

4,472,716

4,751,849

Minimum EPA funding (excess to LCFF grant)

-

-

-

-



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

Signed: \_\_\_\_\_  
District Superintendent or Designee

Date: 12/4/13

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

To the County Superintendent of Schools:

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

Meeting Date: December 10, 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: Martin Klauss

Telephone: 818-735-3254

Title: Assistant Superintendent, Business Services

E-mail: mklauss@oakparkusd.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?	n/a	
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?	n/a	
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	
		• Management/supervisor/confidential? (Section S8C, Line 1b)	n/a	
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)	X	
		• Classified? (Section S8B, Line 3)	X	
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	

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				
10I	Special Education Pass-Through Fund				
11I	Adult Education Fund				
12I	Child Development Fund				
13I	Cafeteria Special Revenue Fund	G	G	G	G
14I	Deferred Maintenance Fund	G	G	G	G
15I	Pupil Transportation Equipment Fund				
17I	Special Reserve Fund for Other Than Capital Outlay Projects	G	G	G	G
18I	School Bus Emissions Reduction Fund				
19I	Foundation Special Revenue Fund				
20I	Special Reserve Fund for Postemployment Benefits				
21I	Building Fund	G	G	G	G
25I	Capital Facilities Fund	G	G	G	G
30I	State School Building Lease-Purchase Fund				
35I	County School Facilities Fund	G	G	G	G
40I	Special Reserve Fund for Capital Outlay Projects	G	G	G	G
49I	Capital Project Fund for Blended Component Units				
51I	Bond Interest and Redemption Fund	G	G	G	G
52I	Debt Service Fund for Blended Component Units				
53I	Tax Override Fund				
56I	Debt Service Fund				
57I	Foundation Permanent Fund	G	G	G	G
61I	Cafeteria Enterprise Fund				
62I	Charter Schools Enterprise Fund				
63I	Other Enterprise Fund				
66I	Warehouse Revolving Fund				
67I	Self-Insurance Fund				
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
SAI	Summary of Interfund Activities - Projected Year Totals				
01CSI	Criteria and Standards Review				S

Description	Resource Codes	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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	23,874,398.00	23,874,398.00	4,815,682.42	27,021,980.00	3,147,582.00	13.2%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	2,911,473.00	2,911,473.00	2,149.00	822,877.00	(2,088,596.00)	-71.7%
4) Other Local Revenue		8600-8799	3,026,843.00	3,026,843.00	626,109.21	2,829,706.00	(196,937.00)	-6.5%
5) TOTAL, REVENUES			29,812,514.00	29,812,514.00	5,443,940.63	30,674,563.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	15,309,413.00	15,309,413.00	4,182,965.67	15,902,580.00	(593,167.00)	-3.9%
2) Classified Salaries		2000-2999	3,045,388.00	3,045,388.00	865,327.50	3,344,170.00	(298,782.00)	-9.8%
3) Employee Benefits		3000-3999	5,615,957.00	5,615,957.00	1,275,263.15	5,664,779.00	(48,822.00)	-0.9%
4) Books and Supplies		4000-4999	573,654.00	573,791.00	173,078.57	630,031.00	(56,240.00)	-9.8%
5) Services and Other Operating Expenditures		5000-5999	2,295,113.00	2,294,976.00	1,045,384.34	2,377,592.00	(82,616.00)	-3.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(161,506.00)	(161,506.00)	0.00	(157,054.00)	(4,452.00)	2.8%
9) TOTAL, EXPENDITURES			26,678,019.00	26,678,019.00	7,542,019.23	27,762,098.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			3,134,495.00	3,134,495.00	(2,098,078.60)	2,912,465.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	(2,378,616.00)	(2,378,616.00)	0.00	(2,401,636.00)	(23,020.00)	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(2,378,616.00)	(2,378,616.00)	0.00	(2,401,636.00)		



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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			755,879.00	755,879.00	(2,098,078.60)	510,829.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	847,211.00	847,211.00		164,307.00	(682,904.00)	-80.6%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			847,211.00	847,211.00		164,307.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			847,211.00	847,211.00		164,307.00		
2) Ending Balance, June 30 (E + F1e)			1,603,090.00	1,603,090.00		675,136.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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	695,435.00	695,435.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	905,655.00	905,655.00		673,136.00		

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)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	11,183,395.00	11,183,395.00	3,728,926.00	13,889,595.00	2,706,200.00	24.2%
Education Protection Account State Aid - Current Year		8012	3,935,901.00	3,935,901.00	1,033,507.00	4,262,724.00	326,823.00	8.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions Homeowners' Exemptions		8021	83,140.00	83,140.00	0.00	81,685.00	(1,455.00)	-1.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes Secured Roll Taxes		8041	8,870,308.00	8,870,308.00	0.00	9,093,408.00	223,100.00	2.5%
Unsecured Roll Taxes		8042	321,547.00	321,547.00	0.00	358,710.00	37,163.00	11.6%
Prior Years' Taxes		8043	32,768.00	32,768.00	16,381.80	26,214.00	(6,554.00)	-20.0%
Supplemental Taxes		8044	83,232.00	83,232.00	36,455.87	94,512.00	11,280.00	13.6%
Education Revenue Augmentation Fund (ERAF)		8045	(553,905.00)	(553,905.00)	411.75	(659,868.00)	(105,963.00)	19.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604) Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>23,956,386.00</b>	<b>23,956,386.00</b>	<b>4,815,682.42</b>	<b>27,146,980.00</b>	<b>3,190,594.00</b>	<b>13.3%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(125,000.00)	(125,000.00)	0.00	(125,000.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	43,012.00	43,012.00	0.00	0.00	(43,012.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>23,874,398.00</b>	<b>23,874,398.00</b>	<b>4,815,682.42</b>	<b>27,021,980.00</b>	<b>3,147,582.00</b>	<b>13.2%</b>
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	599,760.00	599,760.00	0.00	0.00	(599,760.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	211,829.00	211,829.00	0.00	211,829.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	588,248.00	588,248.00	0.00	588,248.00	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	1,511,636.00	1,511,636.00	2,149.00	22,800.00	(1,488,836.00)	-98.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			2,911,473.00	2,911,473.00	2,149.00	822,877.00	(2,088,596.00)	-71.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
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	909,669.00	909,669.00	25,026.06	902,654.00	(7,015.00)	-0.8%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	65,000.00	65,000.00	29,054.24	65,000.00	0.00	0.0%
Interest		8660	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	2,010,974.00	2,010,974.00	572,028.91	1,821,052.00	(189,922.00)	-9.4%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>3,026,643.00</b>	<b>3,026,643.00</b>	<b>626,109.21</b>	<b>2,829,706.00</b>	<b>(196,937.00)</b>	<b>-6.5%</b>
<b>TOTAL, REVENUES</b>			<b>29,812,514.00</b>	<b>29,812,514.00</b>	<b>5,443,940.63</b>	<b>30,674,563.00</b>	<b>862,049.00</b>	<b>2.9%</b>

Description	Resource Codes	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	12,751,971.00	12,751,971.00	3,437,872.05	13,261,750.00	(509,779.00)	-4.0%
Certificated Pupil Support Salaries		1200	1,124,857.00	1,124,857.00	244,424.00	1,079,688.00	45,169.00	4.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,429,177.00	1,429,177.00	500,489.62	1,557,447.00	(128,270.00)	-9.0%
Other Certificated Salaries		1900	3,408.00	3,408.00	180.00	3,695.00	(287.00)	-8.4%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>15,309,413.00</b>	<b>15,309,413.00</b>	<b>4,182,965.67</b>	<b>15,902,580.00</b>	<b>(593,167.00)</b>	<b>-3.9%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	658,468.00	658,468.00	143,260.93	754,381.00	(95,913.00)	-14.6%
Classified Support Salaries		2200	836,520.00	836,520.00	267,105.23	900,236.00	(63,716.00)	-7.6%
Classified Supervisors' and Administrators' Salaries		2300	143,865.00	143,865.00	44,626.56	137,896.00	5,969.00	4.1%
Clerical, Technical and Office Salaries		2400	1,172,185.00	1,172,185.00	360,743.13	1,229,027.00	(56,842.00)	-4.8%
Other Classified Salaries		2900	234,350.00	234,350.00	49,591.65	322,630.00	(88,280.00)	-37.7%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>3,045,388.00</b>	<b>3,045,388.00</b>	<b>865,327.50</b>	<b>3,344,170.00</b>	<b>(298,782.00)</b>	<b>-9.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,243,499.00	1,243,499.00	341,087.11	1,284,530.00	(41,031.00)	-3.3%
PERS		3201-3202	252,684.00	252,684.00	75,543.69	281,357.00	(8,673.00)	-3.4%
OASDI/Medicare/Alternative		3301-3302	431,010.00	431,010.00	123,951.44	487,772.00	(36,762.00)	-8.5%
Health and Welfare Benefits		3401-3402	3,162,347.00	3,162,347.00	613,008.94	3,217,484.00	(55,117.00)	-1.7%
Unemployment Insurance		3501-3502	66,049.00	66,049.00	2,472.14	14,586.00	51,463.00	77.9%
Workers' Compensation		3601-3602	424,857.00	424,857.00	119,199.83	419,070.00	5,787.00	1.4%
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	35,511.00	35,511.00	0.00	0.00	35,511.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>5,615,957.00</b>	<b>5,615,957.00</b>	<b>1,275,263.15</b>	<b>5,664,779.00</b>	<b>(48,822.00)</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	48,194.00	48,194.00	2,289.32	48,194.00	0.00	0.0%
Books and Other Reference Materials		4200	6,721.00	6,721.00	563.64	8,059.00	(1,338.00)	-19.9%
Materials and Supplies		4300	504,009.00	504,146.00	147,769.35	523,753.00	(19,607.00)	-3.9%
Noncapitalized Equipment		4400	14,730.00	14,730.00	22,456.26	50,025.00	(35,295.00)	-239.6%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>573,654.00</b>	<b>573,791.00</b>	<b>173,078.57</b>	<b>630,031.00</b>	<b>(56,240.00)</b>	<b>-9.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	130,987.00	130,987.00	12,351.44	135,306.00	(4,319.00)	-3.3%
Dues and Memberships		5300	19,646.00	19,646.00	27,271.00	19,646.00	0.00	0.0%
Insurance		5400-5450	146,959.00	146,959.00	170,982.14	170,982.00	(24,023.00)	-16.3%
Operations and Housekeeping Services		5500	798,933.00	798,933.00	349,416.94	827,183.00	(28,250.00)	-3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	204,405.00	204,268.00	93,967.32	203,745.00	523.00	0.3%
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	924,618.00	924,658.00	377,125.15	951,062.00	(26,404.00)	-2.9%
Communications		5900	69,565.00	69,525.00	14,270.35	69,668.00	(143.00)	-0.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>2,295,113.00</b>	<b>2,294,976.00</b>	<b>1,045,384.34</b>	<b>2,377,592.00</b>	<b>(82,616.00)</b>	<b>-3.6%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(161,506.00)	(161,506.00)	0.00	(157,054.00)	(4,452.00)	2.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			(161,506.00)	(161,506.00)	0.00	(157,054.00)	(4,452.00)	2.8%
<b>TOTAL, EXPENDITURES</b>			26,678,019.00	26,678,019.00	7,542,019.23	27,762,098.00	(1,084,079.00)	-4.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(2,378,616.00)	(2,378,616.00)	0.00	(2,401,636.00)	(23,020.00)	1.0%
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			(2,378,616.00)	(2,378,616.00)	0.00	(2,401,636.00)	(23,020.00)	1.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(2,378,616.00)	(2,378,616.00)	0.00	(2,401,636.00)	(23,020.00)	1.0%



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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
2) Federal Revenue		8100-8299	901,933.00	901,933.00	1,116.00	885,763.00	(16,170.00)	-1.8%
3) Other State Revenue		8300-8599	211,655.00	211,655.00	391,955.48	1,137,965.00	926,310.00	437.7%
4) Other Local Revenue		8600-8799	1,667,626.00	1,667,626.00	479,495.00	1,667,626.00	0.00	0.0%
5) TOTAL, REVENUES			2,906,214.00	2,906,214.00	872,566.48	3,816,354.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,567,024.00	1,567,024.00	438,773.49	1,527,168.00	39,856.00	2.5%
2) Classified Salaries		2000-2999	1,300,844.00	1,300,844.00	336,185.36	1,311,264.00	(10,420.00)	-0.8%
3) Employee Benefits		3000-3999	896,027.00	896,027.00	205,259.39	862,616.00	33,411.00	3.7%
4) Books and Supplies		4000-4999	282,484.00	282,484.00	49,288.39	317,035.00	(34,551.00)	-12.2%
5) Services and Other Operating Expenditures		5000-5999	733,945.00	733,945.00	190,582.49	857,736.00	(123,791.00)	-16.9%
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	343,000.00	343,000.00	0.00	343,000.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	161,506.00	161,506.00	0.00	157,054.00	4,452.00	2.8%
9) TOTAL, EXPENDITURES			5,284,830.00	5,284,830.00	1,220,089.12	5,375,873.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(2,378,616.00)	(2,378,616.00)	(347,522.64)	(1,559,519.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	2,378,616.00	2,378,616.00	0.00	2,401,636.00	23,020.00	1.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			2,378,616.00	2,378,616.00	0.00	2,401,636.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	0.00	(347,522.64)	842,117.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	0.00	0.00		3,603.00	3,603.00	New
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		3,603.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			0.00	0.00		3,603.00		
2) Ending Balance, June 30 (E + F1e)			0.00	0.00		845,720.00		
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		845,720.00		
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 (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
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		
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	125,000.00	125,000.00	0.00	125,000.00	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			125,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	714,965.00	714,965.00	0.00	714,965.00	0.00	0.0%
Special Education Discretionary Grants		8182	35,453.00	35,453.00	0.00	35,453.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	97,444.00	97,444.00	0.00	81,092.00	(16,352.00)	-16.8%
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	37,800.00	37,800.00	1,116.00	37,982.00	182.00	0.5%
NCLB: Title III, Immigration Education Program	4201	8290	6,258.00	6,258.00	0.00	6,258.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	8,523.00	8,523.00	0.00	8,523.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	1,490.00	1,490.00	0.00	1,490.00	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>901,933.00</b>	<b>901,933.00</b>	<b>1,116.00</b>	<b>885,763.00</b>	<b>(16,170.00)</b>	<b>-1.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	50,987.00	50,987.00	0.00	0.00	(50,987.00)	-100.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	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	142,318.00	142,318.00	0.00	142,318.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	17,920.00	17,920.00	0.00	17,920.00	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	430.00	430.00	391,955.48	977,727.00	977,297.00	227278.4%

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)
TOTAL, OTHER STATE REVENUE			211,655.00	211,655.00	391,955.48	1,137,965.00	926,310.00	437.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>OTHER LOCAL REVENUE</b>								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	21,115.00	21,115.00	22,598.00	21,115.00	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	1,646,511.00	1,646,511.00	456,897.00	1,646,511.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,667,626.00</b>	<b>1,667,626.00</b>	<b>479,495.00</b>	<b>1,667,626.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,906,214.00</b>	<b>2,906,214.00</b>	<b>872,566.48</b>	<b>3,816,354.00</b>	<b>910,140.00</b>	<b>31.3%</b>

Description	Resource Codes	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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	1,371,030.00	1,371,030.00	380,176.34	1,410,803.00	(39,773.00)	-2.9%
Certificated Pupil Support Salaries		1200	102,520.00	102,520.00	27,772.47	20,087.00	82,433.00	80.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,000.00	1,000.00	0.00	1,030.00	(30.00)	-3.0%
Other Certificated Salaries		1900	92,474.00	92,474.00	30,824.88	95,248.00	(2,774.00)	-3.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,567,024.00</b>	<b>1,567,024.00</b>	<b>438,773.49</b>	<b>1,527,168.00</b>	<b>39,856.00</b>	<b>2.5%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	968,300.00	968,300.00	209,688.67	921,021.00	47,279.00	4.9%
Classified Support Salaries		2200	114,359.00	114,359.00	47,523.44	128,388.00	(14,029.00)	-12.3%
Classified Supervisors' and Administrators' Salaries		2300	120,116.00	120,116.00	55,956.88	137,353.00	(17,237.00)	-14.4%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	22,295.00	(22,295.00)	New
Other Classified Salaries		2900	98,069.00	98,069.00	23,016.37	102,207.00	(4,138.00)	-4.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>1,300,844.00</b>	<b>1,300,844.00</b>	<b>336,185.36</b>	<b>1,311,264.00</b>	<b>(10,420.00)</b>	<b>-0.8%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	122,857.00	122,857.00	34,025.90	118,037.00	4,820.00	3.9%
PERS		3201-3202	96,073.00	96,073.00	25,348.70	97,127.00	(1,054.00)	-1.1%
OASDI/Medicare/Alternative		3301-3302	119,155.00	119,155.00	32,454.95	120,520.00	(1,365.00)	-1.1%
Health and Welfare Benefits		3401-3402	451,426.00	451,426.00	94,768.17	458,816.00	(7,390.00)	-1.6%
Unemployment Insurance		3501-3502	30,097.00	30,097.00	376.25	1,659.00	28,438.00	94.5%
Workers' Compensation		3601-3602	71,413.00	71,413.00	18,285.42	66,457.00	4,956.00	6.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	5,006.00	5,006.00	0.00	0.00	5,006.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>896,027.00</b>	<b>896,027.00</b>	<b>205,259.39</b>	<b>862,616.00</b>	<b>33,411.00</b>	<b>3.7%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	142,318.00	142,318.00	15,337.79	168,918.00	(26,600.00)	-18.7%
Books and Other Reference Materials		4200	0.00	0.00	7,727.08	1,951.00	(1,951.00)	New
Materials and Supplies		4300	139,806.00	139,806.00	21,543.52	145,806.00	(6,000.00)	-4.3%
Noncapitalized Equipment		4400	360.00	360.00	4,680.00	360.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>282,484.00</b>	<b>282,484.00</b>	<b>49,288.39</b>	<b>317,035.00</b>	<b>(34,551.00)</b>	<b>-12.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	32,100.00	32,100.00	6,212.45	32,111.00	(11.00)	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	179,735.00	179,735.00	106,801.75	179,735.00	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	522,110.00	522,110.00	77,568.29	645,890.00	(123,780.00)	-23.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>733,945.00</b>	<b>733,945.00</b>	<b>190,582.49</b>	<b>857,736.00</b>	<b>(123,791.00)</b>	<b>-16.9%</b>

Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	251,000.00	251,000.00	0.00	251,000.00	0.00	0.0%
Payments to County Offices		7142	92,000.00	92,000.00	0.00	92,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			343,000.00	343,000.00	0.00	343,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	161,506.00	161,506.00	0.00	157,054.00	4,452.00	2.8%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			161,506.00	161,506.00	0.00	157,054.00	4,452.00	2.8%
<b>TOTAL, EXPENDITURES</b>			5,284,830.00	5,284,830.00	1,220,089.12	5,375,873.00	(91,043.00)	-1.7%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	2,378,616.00	2,378,616.00	0.00	2,401,636.00	23,020.00	1.0%
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			2,378,616.00	2,378,616.00	0.00	2,401,636.00	23,020.00	1.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			2,378,616.00	2,378,616.00	0.00	2,401,636.00	(23,020.00)	1.0%

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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	23,999,398.00	23,999,398.00	4,815,682.42	27,146,980.00	3,147,582.00	13.1%
2) Federal Revenue		8100-8299	901,933.00	901,933.00	1,116.00	885,763.00	(16,170.00)	-1.8%
3) Other State Revenue		8300-8599	3,123,128.00	3,123,128.00	394,104.48	1,960,842.00	(1,162,286.00)	-37.2%
4) Other Local Revenue		8600-8799	4,694,269.00	4,694,269.00	1,105,604.21	4,497,332.00	(196,937.00)	-4.2%
5) TOTAL, REVENUES			32,718,728.00	32,718,728.00	6,316,507.11	34,490,917.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	16,876,437.00	16,876,437.00	4,621,739.16	17,429,748.00	(553,311.00)	-3.3%
2) Classified Salaries		2000-2999	4,346,232.00	4,346,232.00	1,201,512.86	4,655,434.00	(309,202.00)	-7.1%
3) Employee Benefits		3000-3999	6,511,984.00	6,511,984.00	1,480,522.54	6,527,395.00	(15,411.00)	-0.2%
4) Books and Supplies		4000-4999	856,138.00	856,275.00	222,366.96	947,066.00	(90,791.00)	-10.6%
5) Services and Other Operating Expenditures		5000-5999	3,029,058.00	3,028,921.00	1,235,966.83	3,235,328.00	(206,407.00)	-6.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	343,000.00	343,000.00	0.00	343,000.00	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			31,962,849.00	31,962,849.00	8,762,108.35	33,137,971.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			755,879.00	755,879.00	(2,445,601.24)	1,352,948.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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 (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			755,879.00	755,879.00	(2,445,801.24)	1,352,946.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	847,211.00	847,211.00		167,910.00	(679,301.00)	-80.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			847,211.00	847,211.00		167,910.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			847,211.00	847,211.00		167,910.00		
2) Ending Balance, June 30 (E + F1e)			1,603,090.00	1,603,090.00		1,520,856.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
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		845,720.00		
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	695,435.00	695,435.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	905,655.00	905,655.00		673,136.00		

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)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	11,183,395.00	11,183,395.00	3,728,926.00	13,889,595.00	2,706,200.00	24.2%
Education Protection Account State Aid - Current Year		8012	3,935,901.00	3,935,901.00	1,033,507.00	4,262,724.00	326,823.00	8.3%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	83,140.00	83,140.00	0.00	81,685.00	(1,455.00)	-1.8%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	8,870,308.00	8,870,308.00	0.00	9,093,408.00	223,100.00	2.5%
Unsecured Roll Taxes		8042	321,547.00	321,547.00	0.00	358,710.00	37,163.00	11.6%
Prior Years' Taxes		8043	32,768.00	32,768.00	16,381.80	26,214.00	(6,554.00)	-20.0%
Supplemental Taxes		8044	83,232.00	83,232.00	38,455.87	94,512.00	11,280.00	13.6%
Education Revenue Augmentation Fund (ERAF)		8045	(553,905.00)	(553,905.00)	411.75	(659,868.00)	(105,963.00)	19.1%
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			23,956,386.00	23,956,386.00	4,815,682.42	27,146,980.00	3,190,594.00	13.3%
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(125,000.00)	(125,000.00)	0.00	(125,000.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	125,000.00	125,000.00	0.00	125,000.00	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	43,012.00	43,012.00	0.00	0.00	(43,012.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			23,999,398.00	23,999,398.00	4,815,682.42	27,146,980.00	3,147,582.00	13.1%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	714,965.00	714,965.00	0.00	714,965.00	0.00	0.0%
Special Education Discretionary Grants		8182	35,453.00	35,453.00	0.00	35,453.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	97,444.00	97,444.00	0.00	81,092.00	(16,352.00)	-16.8%
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	37,800.00	37,800.00	1,116.00	37,982.00	182.00	0.5%
NCLB: Title III, Immigration Education Program	4201	8290	6,258.00	6,258.00	0.00	6,258.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	8,523.00	8,523.00	0.00	8,523.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290	1,490.00	1,490.00	0.00	1,490.00	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%
<b>TOTAL, FEDERAL REVENUE</b>			<b>901,933.00</b>	<b>901,933.00</b>	<b>1,116.00</b>	<b>885,763.00</b>	<b>(16,170.00)</b>	<b>-1.8%</b>
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	50,987.00	50,987.00	0.00	0.00	(50,987.00)	-100.0%
Spec. Ed. Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	599,760.00	599,760.00	0.00	0.00	(599,760.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	211,829.00	211,829.00	0.00	211,829.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	730,566.00	730,566.00	0.00	730,566.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	17,920.00	17,920.00	0.00	17,920.00	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	1,512,066.00	1,512,066.00	394,104.48	1,000,527.00	(511,539.00)	-33.8%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			3,123,128.00	3,123,128.00	394,104.48	1,980,842.00	(1,162,286.00)	-37.2%

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)
<b>OTHER LOCAL REVENUE</b>								
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	909,669.00	909,669.00	25,026.06	902,654.00	(7,015.00)	-0.8%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	65,000.00	65,000.00	29,054.24	65,000.00	0.00	0.0%
Interest		8660	41,000.00	41,000.00	0.00	41,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	2,032,089.00	2,032,089.00	594,626.91	1,842,167.00	(189,922.00)	-9.3%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,646,511.00	1,646,511.00	456,897.00	1,646,511.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,694,269.00</b>	<b>4,694,269.00</b>	<b>1,105,604.21</b>	<b>4,497,332.00</b>	<b>(196,937.00)</b>	<b>-4.2%</b>
<b>TOTAL, REVENUES</b>			<b>32,718,728.00</b>	<b>32,718,728.00</b>	<b>6,316,507.11</b>	<b>34,490,917.00</b>	<b>1,772,189.00</b>	<b>5.4%</b>

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	14,123,001.00	14,123,001.00	3,818,048.39	14,672,553.00	(549,552.00)	-3.9%
Certificated Pupil Support Salaries		1200	1,227,377.00	1,227,377.00	272,196.47	1,099,775.00	127,602.00	10.4%
Certificated Supervisors' and Administrators' Salaries		1300	1,430,177.00	1,430,177.00	500,489.62	1,558,477.00	(128,300.00)	-9.0%
Other Certificated Salaries		1900	95,882.00	95,882.00	31,004.68	98,943.00	(3,061.00)	-3.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>16,876,437.00</b>	<b>16,876,437.00</b>	<b>4,621,739.16</b>	<b>17,429,748.00</b>	<b>(553,311.00)</b>	<b>-3.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	1,626,768.00	1,626,768.00	352,949.60	1,675,402.00	(48,634.00)	-3.0%
Classified Support Salaries		2200	950,879.00	950,879.00	314,628.67	1,028,624.00	(77,745.00)	-8.2%
Classified Supervisors' and Administrators' Salaries		2300	263,981.00	263,981.00	100,583.44	275,249.00	(11,268.00)	-4.3%
Clerical, Technical and Office Salaries		2400	1,172,185.00	1,172,185.00	360,743.13	1,251,322.00	(79,137.00)	-6.8%
Other Classified Salaries		2900	332,419.00	332,419.00	72,608.02	424,837.00	(92,418.00)	-27.8%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>4,346,232.00</b>	<b>4,346,232.00</b>	<b>1,201,512.86</b>	<b>4,655,434.00</b>	<b>(309,202.00)</b>	<b>-7.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,366,356.00	1,366,356.00	375,113.01	1,402,587.00	(36,211.00)	-2.7%
PERS		3201-3202	348,757.00	348,757.00	100,892.39	358,484.00	(9,727.00)	-2.8%
OASDI/Medicare/Alternative		3301-3302	550,165.00	550,165.00	156,406.39	588,292.00	(38,127.00)	-6.9%
Health and Welfare Benefits		3401-3402	3,613,773.00	3,613,773.00	707,777.11	3,676,280.00	(62,507.00)	-1.7%
Unemployment Insurance		3501-3502	96,146.00	96,146.00	2,848.39	16,245.00	79,901.00	83.1%
Workers' Compensation		3601-3602	496,270.00	496,270.00	137,485.25	485,527.00	10,743.00	2.2%
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	40,517.00	40,517.00	0.00	0.00	40,517.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>6,511,984.00</b>	<b>6,511,984.00</b>	<b>1,480,522.54</b>	<b>6,527,395.00</b>	<b>(15,411.00)</b>	<b>-0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	190,512.00	190,512.00	17,627.11	217,112.00	(26,600.00)	-14.0%
Books and Other Reference Materials		4200	6,721.00	6,721.00	8,290.72	10,010.00	(3,289.00)	-48.9%
Materials and Supplies		4300	643,815.00	643,952.00	169,312.87	669,559.00	(25,607.00)	-4.0%
Noncapitalized Equipment		4400	15,090.00	15,090.00	27,136.26	50,385.00	(35,295.00)	-233.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>856,138.00</b>	<b>856,275.00</b>	<b>222,366.96</b>	<b>947,066.00</b>	<b>(90,791.00)</b>	<b>-10.6%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	163,087.00	163,087.00	18,563.89	167,417.00	(4,330.00)	-2.7%
Dues and Memberships		5300	19,646.00	19,646.00	27,271.00	19,646.00	0.00	0.0%
Insurance		5400-5450	146,959.00	146,959.00	170,982.14	170,982.00	(24,023.00)	-16.3%
Operations and Housekeeping Services		5500	798,933.00	798,933.00	349,416.94	827,183.00	(28,250.00)	-3.5%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	384,140.00	384,003.00	200,769.07	383,480.00	523.00	0.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,446,728.00	1,446,768.00	454,693.44	1,596,952.00	(150,184.00)	-10.4%
Communications		5900	69,565.00	69,525.00	14,270.35	69,668.00	(143.00)	-0.2%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>3,029,058.00</b>	<b>3,028,921.00</b>	<b>1,235,966.83</b>	<b>3,235,328.00</b>	<b>(206,407.00)</b>	<b>-6.8%</b>



Description	Resource Codes	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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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	251,000.00	251,000.00	0.00	251,000.00	0.00	0.0%
Payments to County Offices		7142	92,000.00	92,000.00	0.00	92,000.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			343,000.00	343,000.00	0.00	343,000.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
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%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			31,962,849.00	31,962,849.00	8,762,108.35	33,137,971.00	(1,175,122.00)	-3.7%

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(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>
6230	California Clean Energy Jobs Act	124,900.00
6300	Lottery: Instructional Materials	8,948.00
7405	Common Core State Standards Implementat	711,872.00
Total, Restricted Balance		<u>845,720.00</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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	90,000.00	90,000.00	899.18	90,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
4) Other Local Revenue		8600-8799	890,000.00	890,000.00	230,902.88	690,000.00	0.00	0.0%
5) TOTAL REVENUES			786,500.00	786,500.00	231,802.04	786,500.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	299,252.00	299,252.00	73,818.89	320,122.00	(20,870.00)	-7.0%
3) Employee Benefits		3000-3999	60,084.00	60,084.00	13,779.42	59,116.00	968.00	1.6%
4) Books and Supplies		4000-4999	359,250.00	359,250.00	95,402.24	359,250.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	12,200.00	12,200.00	7,872.41	18,979.00	(6,779.00)	-55.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			730,786.00	730,786.00	190,872.96	757,487.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			55,714.00	55,714.00	41,129.08	29,033.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

2013-14 First Interim  
Cafeteria Special Revenue 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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			55,714.00	55,714.00	41,129.08	29,033.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	34,787.00	34,787.00		881.00	(33,906.00)	-97.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			34,787.00	34,787.00		881.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			34,787.00	34,787.00		881.00		
2) Ending Balance, June 30 (E + F1e)			90,501.00	90,501.00		29,914.00		
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	48,947.00	48,947.00		27,346.00		
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	41,554.00	41,554.00		2,568.00		
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)
<b>REVENUE LIMIT SOURCES</b>								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, REVENUE LIMIT SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	90,000.00	90,000.00	899.16	90,000.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			90,000.00	90,000.00	899.16	90,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			6,500.00	6,500.00	0.00	6,500.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	690,000.00	690,000.00	230,626.88	690,000.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	276.02	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			690,000.00	690,000.00	230,902.88	690,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			786,500.00	786,500.00	231,802.04	786,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
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%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	253,078.00	253,078.00	57,237.37	270,553.00	(17,475.00)	-6.9%
Classified Supervisors' and Administrators' Salaries		2300	8,943.00	8,943.00	6,278.72	12,806.00	(3,863.00)	-41.0%
Clerical, Technical and Office Salaries		2400	37,231.00	37,231.00	10,304.60	38,963.00	268.00	0.7%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			299,252.00	299,252.00	73,818.89	320,122.00	(20,870.00)	-7.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	9,849.00	9,849.00	3,070.02	10,600.00	(751.00)	-7.6%
OASDI/Medicare/Alternative		3301-3302	22,109.00	22,109.00	5,510.69	23,754.00	(1,645.00)	-7.4%
Health and Welfare Benefits		3401-3402	18,073.00	18,073.00	3,420.52	17,103.00	(1,030.00)	-8.4%
Unemployment Insurance		3501-3502	3,179.00	3,179.00	38.02	156.00	3,023.00	95.1%
Workers' Compensation		3601-3602	7,490.00	7,490.00	1,742.17	7,503.00	(13.00)	-0.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,384.00	1,384.00	0.00	0.00	1,384.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			60,084.00	60,084.00	13,779.42	59,116.00	968.00	1.6%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	37,800.00	37,800.00	16,135.19	37,800.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	321,450.00	321,450.00	79,287.05	321,450.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			359,250.00	359,250.00	95,402.24	359,250.00	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)
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	500.00	500.00	220.17	500.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,100.00	7,100.00	1,993.35	7,100.00	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	4,250.00	4,250.00	5,319.19	11,029.00	(6,779.00)	-159.5%
Communications		5900	350.00	350.00	139.70	350.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>12,200.00</b>	<b>12,200.00</b>	<b>7,872.41</b>	<b>18,979.00</b>	<b>(6,779.00)</b>	<b>-55.6%</b>
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL EXPENDITURES</b>			<b>730,786.00</b>	<b>730,786.00</b>	<b>190,672.96</b>	<b>757,467.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (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	27,346.00
Total, Restricted Balance		<u>27,346.00</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)
<b>A. REVENUES</b>								
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	1.00	1.00	0.00	1.00	0.00	0.0%
5) TOTAL REVENUES			1.00	1.00	0.00	1.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1.00	1.00	0.00	1.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			1.00	1.00	0.00	1.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	53.00	53.00		53.00	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)			53.00	53.00		53.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			53.00	53.00		53.00		
2) Ending Balance, June 30 (E + F1e)			54.00	54.00		54.00		
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	54.00	54.00		54.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 First Interim  
Deferred Maintenance Fund  
Revenues, Expenditures, and Changes in Fund Balance

56 73874 0000000  
Form 141

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
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%
<b>TOTAL LCFF/REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1.00	1.00	0.00	1.00	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%
<b>TOTAL OTHER LOCAL REVENUE</b>			<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>1.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1.00</b>		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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		3801-3802	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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	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%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)								
			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	252.00	252.00	0.00	252.00	0.00	0.0%
5) TOTAL REVENUES			252.00	252.00	0.00	252.00		
<b>B. EXPENDITURES</b>								
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		6000-8999	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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			252.00	252.00	0.00	252.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			252.00	252.00	0.00	252.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	343,778.00	343,778.00		384,543.00	40,765.00	11.9%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			343,778.00	343,778.00		384,543.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			343,778.00	343,778.00		384,543.00		
2) Ending Balance, June 30 (E + F1e)			344,030.00	344,030.00		384,795.00		
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	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	344,030.00	344,030.00		384,795.00		
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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	252.00	252.00	0.00	252.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			252.00	252.00	0.00	252.00	0.00	0.0%
<b>TOTAL REVENUES</b>			252.00	252.00	0.00	252.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	7,529.00	7,529.00	0.00	7,529.00	0.00	0.0%
5) TOTAL, REVENUES			7,529.00	7,529.00	0.00	7,529.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	123,696.00	123,696.00	19,871.66	185,000.00	(61,304.00)	-49.6%
3) Employee Benefits		3000-3999	44,740.00	44,740.00	3,991.44	57,893.00	(13,153.00)	-29.4%
4) Books and Supplies		4000-4999	0.00	0.00	39,139.22	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	335,751.45	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	2,616,434.98	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			168,436.00	168,436.00	3,014,988.95	242,893.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(160,907.00)	(160,907.00)	(3,014,988.95)	(235,384.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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	8,955,816.93	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	8,955,816.93	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(160,907.00)	(160,907.00)	5,940,827.98	(235,364.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	8,204,085.00	8,204,085.00		8,192,325.00	(11,760.00)	-0.1%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			8,204,085.00	8,204,085.00		8,192,325.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			8,204,085.00	8,204,085.00		8,192,325.00		
2) Ending Balance, June 30 (E + F1e)			8,043,178.00	8,043,178.00		7,958,961.00		
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	8,043,178.00	8,043,178.00		7,958,961.00		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,529.00	7,529.00	0.00	7,529.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			7,529.00	7,529.00	0.00	7,529.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			7,529.00	7,529.00	0.00	7,529.00		

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)
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	1,549.98	1,596.00	(1,596.00)	New
Classified Supervisors' and Administrators' Salaries		2300	47,755.00	47,755.00	0.00	49,188.00	(1,433.00)	-3.0%
Clerical, Technical and Office Salaries		2400	21,575.00	21,575.00	0.00	22,222.00	(647.00)	-3.0%
Other Classified Salaries		2900	54,366.00	54,366.00	18,121.88	111,994.00	(57,628.00)	-106.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			123,696.00	123,696.00	19,671.86	185,000.00	(61,304.00)	-49.6%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,485.00	4,485.00	1,495.04	9,195.00	(4,710.00)	-105.0%
PERS		3201-3202	7,915.00	7,915.00	0.00	8,171.00	(256.00)	-3.2%
OASDI/Medicare/Alternative		3301-3302	6,092.00	6,092.00	374.23	7,162.00	(1,070.00)	-17.6%
Health and Welfare Benefits		3401-3402	20,680.00	20,680.00	1,848.32	28,922.00	(8,242.00)	-39.9%
Unemployment Insurance		3501-3502	1,361.00	1,361.00	9.69	91.00	1,270.00	93.3%
Workers' Compensation		3601-3602	3,096.00	3,096.00	484.28	4,352.00	(1,256.00)	-40.6%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,111.00	1,111.00	0.00	0.00	1,111.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			44,740.00	44,740.00	3,991.44	57,893.00	(13,153.00)	-29.4%
<b>BOOKS AND SUPPLIES</b>								
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	6,068.12	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	33,071.10	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	39,139.22	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
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	138,792.08	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	196,707.89	0.00	0.00	0.0%
Communications		5900	0.00	0.00	251.50	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			0.00	0.00	335,751.45	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)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	244,418.41	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	2,345,233.80	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	26,782.77	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	0.00	2,616,434.98	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
<b>Other Transfers Out</b>								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Debt Service</b>								
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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			168,438.00	168,438.00	3,014,968.95	242,893.00		

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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7815	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale of Bonds		8951	0.00	0.00	8,955,818.93	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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	8,955,818.93	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	8,955,818.93	0.00		

Resource	Description	2013/14 Projected Year Totals
9010	Other Restricted Local	7,956,961.00
Total, Restricted Balance		7,956,961.00



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)
<b>A. REVENUES</b>								
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	6.00	6.00	1,145.95	6.00	0.00	0.0%
5) TOTAL REVENUES			6.00	6.00	1,145.95	6.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			6.00	6.00	1,145.95	6.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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		7830-7899	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8.00	8.00	1,145.95	8.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,408.00	3,408.00		3,414.00	8.00	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,408.00	3,408.00		3,414.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,408.00	3,408.00		3,414.00		
2) Ending Balance, June 30 (E + F1e)			3,412.00	3,412.00		3,420.00		
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	3,412.00	3,412.00		3,420.00		
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)
<b>OTHER STATE REVENUE</b>								
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		8578	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%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8815	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8816	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8817	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8818	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8821	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8822	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8825	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	6.00	6.00	0.00	6.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8881	0.00	0.00	1,145.95	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6.00</b>	<b>6.00</b>	<b>1,145.95</b>	<b>6.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>6.00</b>	<b>6.00</b>	<b>1,145.95</b>	<b>6.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	9,840.00	9,840.00	0.00	9,840.00	0.00	0.0%
5) TOTAL, REVENUES			9,840.00	9,840.00	0.00	9,840.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			9,840.00	9,840.00	0.00	9,840.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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		7830-7899	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8880-8999	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)
<b>E. NET (INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			9,840.00	9,840.00	0.00	9,840.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,542,290.00	4,542,290.00		3,112,281.00	(1,430,009.00)	-31.5%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,542,290.00	4,542,290.00		3,112,281.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,542,290.00	4,542,290.00		3,112,281.00		
2) Ending Balance, June 30 (E + F1e)			4,552,130.00	4,552,130.00		3,122,121.00		
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	4,552,130.00	4,552,130.00		3,122,121.00		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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		8680	9,840.00	9,840.00	0.00	9,840.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Local Revenue</b>								
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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			9,840.00	9,840.00	0.00	9,840.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			9,840.00	9,840.00	0.00	9,840.00		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
To: State School Building Fund/ County School Facilities Fund								
From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7813	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7819	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7851	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14
		Projected Year Totals
7710	State School Facilities Projects	3,122,121.00
Total, Restricted Balance		<u>3,122,121.00</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)
<b>A. REVENUES</b>								
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	8.00	8.00	0.00	8.00	0.00	0.0%
5) TOTAL, REVENUES			8.00	8.00	0.00	8.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8.00	8.00	0.00	8.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7800-7829	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		7830-7899	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			8.00	8.00	0.00	8.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,457.00	2,457.00		2,483.00	6.00	0.2%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,457.00	2,457.00		2,483.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,457.00	2,457.00		2,483.00		
2) Ending Balance, June 30 (E + F1e)			2,485.00	2,485.00		2,471.00		
<b>Components of Ending Fund Balance</b>								
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	2,485.00	2,485.00		2,471.00		
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)
<b>FEDERAL REVENUE</b>								
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%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
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%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
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	8.00	8.00	0.00	8.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8.00	8.00	0.00	8.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8.00	8.00	0.00	8.00		

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)
<b>CLASSIFIED SALARIES</b>								
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%
<b>TOTAL CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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%
<b>TOTAL BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
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%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
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	42,412.00	42,412.00	0.00	41,882.00	(530.00)	-1.2%
4) Other Local Revenue		8800-8799	3,980,855.00	3,980,855.00	4,784.05	4,090,391.00	129,736.00	3.3%
5) TOTAL REVENUES			4,003,067.00	4,003,067.00	4,784.05	4,132,273.00		
<b>B. EXPENDITURES</b>								
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	4,085,752.00	4,085,752.00	1,329,985.51	4,156,497.00	(90,745.00)	-2.2%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			4,085,752.00	4,085,752.00	1,329,985.51	4,156,497.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(62,685.00)	(62,685.00)	(1,325,201.46)	(24,224.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		8830-8879	0.00	0.00	182,200.80	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	182,200.80	0.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(62,685.00)	(62,685.00)	(1,143,000.88)	(24,224.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9781	2,357,888.00	2,357,888.00		2,492,618.00	134,730.00	5.7%
b) Audit Adjustments		9783	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,357,888.00	2,357,888.00		2,492,618.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,357,888.00	2,357,888.00		2,492,618.00		
2) Ending Balance, June 30 (E + F1e)			2,295,203.00	2,295,203.00		2,468,394.00		
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	2,295,203.00	2,295,203.00		2,468,394.00		
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)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	42,412.00	42,412.00	0.00	41,882.00	(530.00)	-1.2%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			42,412.00	42,412.00	0.00	41,882.00	(530.00)	-1.2%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8811	3,936,584.00	3,936,584.00	0.00	4,068,135.00	131,551.00	3.3%
Unsecured Roll		8812	16,071.00	16,071.00	0.00	14,256.00	(1,815.00)	-11.3%
Prior Years' Taxes		8813	0.00	0.00	1,221.76	0.00	0.00	0.0%
Supplemental Taxes		8814	0.00	0.00	3,562.29	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8829	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8880	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8882	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,980,655.00	3,980,655.00	4,784.05	4,090,391.00	129,736.00	3.3%
<b>TOTAL, REVENUES</b>			4,003,067.00	4,003,067.00	4,784.05	4,132,273.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	1,958,008.00	1,958,008.00	1,000,000.00	1,958,000.00	8.00	0.0%
Bond Interest and Other Service Charges		7434	2,107,744.00	2,107,744.00	329,985.51	2,198,497.00	(90,753.00)	-4.3%
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			4,065,752.00	4,065,752.00	1,329,985.51	4,156,497.00	(90,745.00)	-2.2%
<b>TOTAL, EXPENDITURES</b>			4,065,752.00	4,065,752.00	1,329,985.51	4,156,497.00		



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)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
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%
<b>INTERFUND TRANSFERS OUT</b>								
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%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	182,200.60	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	182,200.60	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>CONTRIBUTIONS</b>								
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%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	182,200.60	0.00		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	2,468,394.00
Total, Restricted Balance		<u>2,468,394.00</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)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	14.00	14.00	0.00	14.00	0.00	0.0%
5) TOTAL, REVENUES			14.00	14.00	0.00	14.00		
<b>B. EXPENDITURES</b>								
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		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			14.00	14.00	0.00	14.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
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		7830-7899	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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			14.00	14.00	0.00	14.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,331.00	5,331.00		5,345.00	14.00	0.3%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			5,331.00	5,331.00		5,345.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,331.00	5,331.00		5,345.00		
2) Ending Balance, June 30 (E + F1e)			5,345.00	5,345.00		5,359.00		
<b>Components of Ending Fund Balance</b>								
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	5,345.00	5,345.00		5,359.00		
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)
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8831	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8860	14.00	14.00	0.00	14.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8899	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			14.00	14.00	0.00	14.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			14.00	14.00	0.00	14.00		

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)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
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%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			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)
<b>CAPITAL OUTLAY</b>								
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%
<b>TOTAL, CAPITAL OUTLAY</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
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%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	0.00	0.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
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%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
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%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (- b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	2,862.00	2,862.00	2,862.00	2,862.00	0.00	0%
2. Special Education	5.00	5.00	5.00	5.00	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	1,628.00	1,628.00	1,633.00	1,633.00	5.00	0%
4. Special Education	7.00	7.00	7.00	7.00	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	0.00	0.00	0.00	0.00	0.00	0%
6. Special Education	5.00	5.00	7.16	7.16	2.16	43%
7. TOTAL, K-12 ADA	4,507.00	4,507.00	4,514.16	4,514.16	7.16	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)*						
<b>CLASSES FOR ADULTS</b>						
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)	4,507.00	4,507.00	4,514.16	4,514.16	7.16	0%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
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)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
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)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
<b>BASIC AID OPEN ENROLLMENT</b>						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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



	Object	Beginning Balance (000)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
November										
A. BEGINNING CASH			399,715.00	4,886,685.00	3,042,965.00	4,088,568.00	2,647,718.00	1,985,119.00	6,869,012.00	556,129.00
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		665,880.00	665,880.00	2,232,090.00	1,198,583.00	1,198,583.00	2,274,989.00	1,198,584.00	1,198,584.00
Property Taxes	8020-8079		23,744.00	16,080.00		13,425.00	393,525.00	4,541,844.00	121,983.00	64.00
Miscellaneous Funds	8080-8099									
Federal Revenue	8100-8299			11,930.00	934.00	(11,748.00)	11,274.00	1,837.00	3,098.00	0.00
Other State Revenue	8300-8599		412,913.00		452,628.00	(471,437.00)	622,056.00	(59,045.00)	180,531.00	0.00
Other Local Revenue	8600-8799		93,824.00	149,445.00	442,532.00	419,803.00	372,882.00	793,436.00	182,822.00	114,259.00
Interfund Transfers In	8910-8929									
All Other Financing Sources	8930-8979									
TOTAL RECEIPTS			1,196,361.00	843,335.00	3,128,184.00	1,148,626.00	2,598,320.00	7,553,061.00	1,687,018.00	1,312,907.00
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		133,644.00	1,479,500.00	1,506,195.00	1,502,400.00	1,690,267.00	1,553,708.00	1,553,708.00	1,553,708.00
Classified Salaries	2000-2999		139,400.00	245,463.00	401,598.00	415,051.00	481,022.00	411,291.00	411,291.00	411,291.00
Employee Benefits	3000-3999		45,334.00	225,304.00	605,639.00	604,246.00	638,172.00	618,253.00	618,253.00	618,253.00
Books and Supplies	4000-4999		13,552.00	42,488.00	28,474.00	137,854.00	182,490.00	42,707.00	75,536.00	32,965.00
Services	5000-5999		112,535.00	594,343.00	99,863.00	429,226.00	415,180.00	235,245.00	223,149.00	134,271.00
Capital Outlay	6000-6599									
Other Outgo	7000-7499									
Interfund Transfers Out	7600-7629									
All Other Financing Uses	7630-7699									
TOTAL DISBURSEMENTS			444,465.00	2,587,098.00	2,641,769.00	3,088,777.00	3,407,131.00	2,861,204.00	2,881,937.00	2,750,488.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199									
Accounts Receivable	9200-9299		2,964,725.00	1,445,071.00	31,401.00	786,998.00	23,419.00	127,300.00	127,300.00	127,300.00
Due From Other Funds	9310									
Stores	9320									
Prepaid Expenditures	9330									
Other Current Assets	9340									
SUBTOTAL ASSETS			0.00	2,964,725.00	1,445,071.00	31,401.00	786,998.00	127,300.00	127,300.00	127,300.00
Liabilities										
Accounts Payable	9500-9599		1,931,651.00	439,028.00	(527,787.00)	287,697.00	(122,793.00)	(64,736.00)	(64,736.00)	(6,678.00)
Due To Other Funds	9610									
Current Loans	9640		(2,702,000.00)	1,106,000.00					5,310,000.00	(2,000,000.00)
Deferred Revenues	9650									
SUBTOTAL LIABILITIES			0.00	(770,349.00)	1,545,028.00	(527,787.00)	287,697.00	(122,793.00)	(64,736.00)	(2,006,678.00)
Nonoperating										
Suspense Clearing	9910									
TOTAL BALANCE SHEET TRANSACTIONS			0.00	3,735,074.00	(99,957.00)	559,188.00	499,301.00	146,212.00	192,036.00	(5,117,964.00)
E. NET INCREASE/DECREASE (B - C + D)			4,486,970.00	(1,843,720.00)	1,045,603.00	(1,440,850.00)	(662,599.00)	4,883,893.00	(6,312,883.00)	696,397.00
F. ENDING CASH (A + E)			4,886,685.00	3,042,965.00	4,088,568.00	2,647,718.00	1,985,119.00	6,869,012.00	556,129.00	1,252,526.00
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):	November								
A. BEGINNING CASH		1,252,526.00	1,155,777.00	2,968,234.00	565,316.00				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	2,274,989.00	818,981.00	225,015.00	1,273,278.00	2,926,883.00		18,152,319.00	18,152,319.00
Property Taxes	8020-8079	51,315.00	3,355,118.00	69,288.00	408,273.00	0.00		8,994,659.00	8,994,661.00
Miscellaneous Funds	8080-8099							0.00	0.00
Federal Revenue	8100-8299	274,165.00	0.00	11,024.00	331,746.00	251,503.00		885,763.00	885,763.00
Other State Revenue	8300-8599	0.00	145,184.00	0.00	0.00	678,011.00		1,960,841.00	1,960,842.00
Other Local Revenue	8600-8799	6,598.00	520,528.00	39,550.00	555,349.00	806,304.00		4,497,332.00	4,497,332.00
Interfund Transfers In	8910-8929							0.00	0.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		2,607,067.00	4,839,811.00	344,877.00	2,568,646.00	4,662,701.00	0.00	34,490,914.00	34,490,917.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,553,708.00	1,553,708.00	1,553,708.00	1,525,845.00	269,649.00		17,429,748.00	17,429,748.00
Classified Salaries	2000-2999	411,291.00	411,291.00	411,291.00	411,291.00	93,862.00		4,655,433.00	4,655,434.00
Employee Benefits	3000-3999	618,253.00	618,253.00	618,253.00	618,253.00	80,930.00		6,527,396.00	6,527,395.00
Books and Supplies	4000-4999	21,395.00	40,185.00	19,737.00	270,753.00	38,930.00		947,066.00	947,066.00
Services	5000-5999	203,050.00	233,631.00	144,806.00	280,170.00	129,859.00		3,235,328.00	3,235,328.00
Capital Outlay	6000-6599							0.00	0.00
Other Outgo	7000-7499		170,286.00			172,714.00		343,000.00	343,000.00
Interfund Transfers Out	7600-7629							0.00	0.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,807,697.00	3,027,354.00	2,747,795.00	3,106,312.00	785,944.00	0.00	33,137,971.00	33,137,971.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299	103,881.00						5,737,395.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		103,881.00	0.00	0.00	0.00	0.00	0.00	5,737,395.00	
Liabilities									
Accounts Payable	9500-9599							1,871,646.00	
Due To Other Funds	9610							0.00	
Current Loans	9640					2,000,000.00		3,714,000.00	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	2,000,000.00	0.00	5,585,646.00	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		103,881.00	0.00	0.00	0.00	(2,000,000.00)	0.00	151,749.00	
E. NET INCREASE/DECREASE (B - C + D)		(96,749.00)	1,812,457.00	(2,402,918.00)	(537,666.00)	1,876,757.00	0.00	1,504,692.00	1,352,946.00
F. ENDING CASH (A + E)		1,155,777.00	2,968,234.00	565,316.00	27,650.00				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								1,904,407.00	

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,021,980.00	5.76%	28,579,651.00	5.63%	30,190,022.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	822,877.00	0.21%	824,583.00	0.00%	824,583.00
4. Other Local Revenues	8600-8799	2,829,706.00	0.00%	2,829,706.00	0.00%	2,829,706.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(2,401,636.00)	4.51%	(2,510,065.00)	8.46%	(2,722,401.00)
6. Total (Sum lines A1 thru A5c)		28,272,927.00	5.13%	29,723,875.00	4.70%	31,121,910.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				15,902,580.00		16,084,155.00
b. Step & Column Adjustment				238,539.00		240,240.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(56,964.00)		(69,253.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	15,902,580.00	1.14%	16,084,155.00	1.06%	16,255,142.00
2. Classified Salaries						
a. Base Salaries				3,344,170.00		3,394,333.00
b. Step & Column Adjustment				50,163.00		50,915.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	3,344,170.00	1.50%	3,394,333.00	1.50%	3,445,248.00
3. Employee Benefits	3000-3999	5,664,779.00	1.21%	5,733,103.00	1.14%	5,798,416.00
4. Books and Supplies	4000-4999	630,031.00	2.00%	642,632.00	2.30%	657,412.00
5. Services and Other Operating Expenditures	5000-5999	2,377,592.00	3.29%	2,455,921.00	2.33%	2,513,237.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(157,054.00)	32.95%	(208,803.00)	-22.65%	(161,506.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		27,762,098.00	1.22%	28,101,341.00	1.45%	28,507,949.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		510,829.00		1,622,534.00		2,613,961.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		164,307.00		675,136.00		2,297,670.00
2. Ending Fund Balance (Sum lines C and D1)		675,136.00		2,297,670.00		4,911,631.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740					
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	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	673,136.00		2,295,670.00		4,909,631.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		675,136.00		2,297,670.00		4,911,631.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
1. General Fund						
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	673,136.00		2,295,670.00		4,909,631.00
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	384,795.00		384,795.00		384,795.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves (Sum lines E1a thru E2c)		1,057,931.00		2,680,465.00		5,294,426.00

**F. ASSUMPTIONS**

Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.

B1d: Attrition savings

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)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	125,000.00	0.00%	125,000.00	0.00%	125,000.00
2. Federal Revenues	8100-8299	885,763.00	0.00%	885,763.00	0.00%	885,763.00
3. Other State Revenues	8300-8599	1,137,965.00	-76.03%	272,731.00	-47.67%	142,731.00
4. Other Local Revenues	8600-8799	1,667,626.00	0.00%	1,667,626.00	0.00%	1,667,626.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	2,401,636.00	4.51%	2,510,065.00	8.46%	2,722,401.00
6. Total (Sum lines A1 thru A5c)		6,217,990.00	-12.17%	5,461,185.00	1.51%	5,543,521.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				1,527,168.00		1,550,076.00
b. Step & Column Adjustment				22,908.00		23,251.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	1,527,168.00	1.50%	1,550,076.00	1.50%	1,573,327.00
2. Classified Salaries						
a. Base Salaries				1,311,264.00		1,330,933.00
b. Step & Column Adjustment				19,669.00		19,964.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	1,311,264.00	1.50%	1,330,933.00	1.50%	1,350,897.00
3. Employee Benefits	3000-3999	862,616.00	1.53%	875,827.00	1.50%	888,964.00
4. Books and Supplies	4000-4999	317,035.00	128.17%	723,376.00	-54.27%	330,814.00
5. Services and Other Operating Expenditures	5000-5999	857,736.00	48.63%	1,274,890.00	-29.80%	895,013.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	343,000.00	0.00%	343,000.00	0.00%	343,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	157,054.00	32.95%	208,803.00	-22.65%	161,506.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		5,375,873.00	17.32%	6,306,905.00	-12.10%	5,543,521.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		842,117.00		(845,720.00)		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		3,603.00		845,720.00		0.00
2. Ending Fund Balance (Sum lines C and D1)		845,720.00		0.00		0.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	845,720.00				
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		845,720.00		0.00		0.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES</b>						
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)						
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	27,146,980.00	5.74%	28,704,651.00	5.61%	30,315,022.00
2. Federal Revenues	8100-8299	885,763.00	0.00%	885,763.00	0.00%	885,763.00
3. Other State Revenues	8300-8599	1,960,842.00	-44.04%	1,097,314.00	-11.85%	967,314.00
4. Other Local Revenues	8600-8799	4,497,332.00	0.00%	4,497,332.00	0.00%	4,497,332.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		34,490,917.00	2.01%	35,185,060.00	4.21%	36,665,431.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				17,429,748.00		17,634,231.00
b. Step & Column Adjustment				261,447.00		263,491.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(56,964.00)		(69,253.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	17,429,748.00	1.17%	17,634,231.00	1.10%	17,828,469.00
2. Classified Salaries						
a. Base Salaries				4,655,434.00		4,725,266.00
b. Step & Column Adjustment				69,832.00		70,879.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	4,655,434.00	1.50%	4,725,266.00	1.50%	4,796,145.00
3. Employee Benefits	3000-3999	6,527,395.00	1.25%	6,608,930.00	1.19%	6,687,380.00
4. Books and Supplies	4000-4999	947,066.00	44.24%	1,366,008.00	-27.66%	988,226.00
5. Services and Other Operating Expenditures	5000-5999	3,235,328.00	15.31%	3,730,811.00	-8.65%	3,408,250.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	343,000.00	0.00%	343,000.00	0.00%	343,000.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		33,137,971.00	3.83%	34,408,246.00	-1.04%	34,051,470.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		1,352,946.00		776,814.00		2,613,961.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		167,910.00		1,520,856.00		2,297,670.00
2. Ending Fund Balance (Sum lines C and D1)		1,520,856.00		2,297,670.00		4,911,631.00
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	845,720.00		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	0.00		0.00		0.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
2. Unassigned/Unappropriated	9790	673,136.00		2,295,670.00		4,909,631.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		1,520,856.00		2,297,670.00		4,911,631.00

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>E. AVAILABLE RESERVES (Unrestricted except as noted)</b>						
1. General Fund						
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	673,136.00		2,295,670.00		4,909,631.00
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	384,795.00		384,795.00		384,795.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		1,057,931.00		2,680,465.00		5,294,426.00
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		3.19%		7.79%		15.55%
<b>F. RECOMMENDED RESERVES</b>						
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?	Yes					
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		0.00		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)		4,507.00		4,514.16		4,514.16
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		33,137,971.00		34,408,246.00		34,051,470.00
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)		33,137,971.00		34,408,246.00		34,051,470.00
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		994,139.13		1,032,247.38		1,021,544.10
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)		994,139.13		1,032,247.38		1,021,544.10
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

## CRITERIA AND STANDARDS

### 1. CRITERION: Average Daily Attendance

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

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

#### 1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	4,507.00	4,514.16	0.2%	Met
1st Subsequent Year (2014-15)	4,507.00	4,514.16	0.2%	Met
2nd Subsequent Year (2015-16)	4,507.00	4,514.16	0.2%	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)	4,651	4,672	0.5%	Met
1st Subsequent Year (2014-15)	4,651	4,678	0.6%	Met
2nd Subsequent Year (2015-16)	4,651	4,678	0.6%	Met

### 2B. Comparison of District Enrollment to the Standard

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	3,902	4,002	97.5%
Second Prior Year (2011-12)	4,084	4,202	97.2%
First Prior Year (2012-13)	4,371	4,517	96.8%
Historical Average Ratio:			97.2%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			97.7%

**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)	4,507	4,672	96.5%	Met
1st Subsequent Year (2014-15)	4,514	4,678	96.5%	Met
2nd Subsequent Year (2015-16)	4,514	4,678	96.5%	Met

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

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

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

Explanation:  
(required if NOT met)

#### 4. CRITERION: LCFF/Revenue Limit

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)				Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		Percent Change	
Current Year (2013-14)	23,956,386.00	27,146,980.00		13.3%	Not Met
1st Subsequent Year (2014-15)	24,348,998.00	28,704,651.00		17.9%	Not Met
2nd Subsequent Year (2015-16)	24,888,491.00	30,315,022.00		21.8%	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)

Budget was adopted using the "old" Revenue Limit model, with Tier III Categorical funding included with the category "Other State Revenue" rather than being included in the LCFF/Revenue Limit model now being used by CDE. The FCMAT/CDE LCFF model was used to calculate the First Interim projections.

**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)	19,663,148.40	21,449,655.41	91.7%
Second Prior Year (2011-12)	23,190,388.92	25,724,472.12	90.1%
First Prior Year (2012-13)	24,015,349.62	27,044,757.24	88.8%
	Historical Average Ratio:		90.2%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	87.2% to 93.2%	87.2% to 93.2%	87.2% to 93.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	24,911,529.00	27,762,098.00	89.7%	Met
1st Subsequent Year (2014-15)	25,211,591.00	28,101,341.00	89.7%	Met
2nd Subsequent Year (2015-16)	25,498,806.00	28,507,949.00	89.4%	Met

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

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

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

Explanation:  
(required if NOT met)

**6. CRITERION: Other Revenues and Expenditures**

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
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**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2013-14)	901,933.00	885,763.00	-1.8%	No
1st Subsequent Year (2014-15)	901,933.00	885,763.00	-1.8%	No
2nd Subsequent Year (2015-16)	901,933.00	885,763.00	-1.8%	No

Explanation:  
(required if Yes)

**Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)**

Current Year (2013-14)	3,123,128.00	1,960,842.00	-37.2%	Yes
1st Subsequent Year (2014-15)	2,524,673.00	1,097,314.00	-56.5%	Yes
2nd Subsequent Year (2015-16)	2,526,226.00	987,314.00	-61.7%	Yes

Explanation:  
(required if Yes)

Budget was adopted using the "old" Revenue Limit model, with Tier III Categorical funding included with the category "Other State Revenue" rather than being included in the LCFF/Revenue Limit model now being used by CDE. The FCMAT/CDE LCFF model was used to calculate the First Interim projections.

**Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)**

Current Year (2013-14)	4,694,269.00	4,497,332.00	-4.2%	No
1st Subsequent Year (2014-15)	4,455,845.00	4,497,332.00	0.9%	No
2nd Subsequent Year (2015-16)	4,455,845.00	4,497,332.00	0.9%	No

Explanation:  
(required if Yes)

**Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)**

Current Year (2013-14)	856,138.00	947,066.00	10.6%	Yes
1st Subsequent Year (2014-15)	871,887.00	1,386,008.00	56.7%	Yes
2nd Subsequent Year (2015-16)	889,556.00	988,226.00	11.1%	Yes

Explanation:  
(required if Yes)

One-time funding for Common Core Implementation will be fully expended by the end of FY 2014/15. The bulk of that funding remains in the Restricted Ending Balance at First Interim awaiting finalization of the spending plan. A portion of the funds will be spent for books and supplies that meet the new requirements.

**Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)**

Current Year (2013-14)	3,029,058.00	3,235,328.00	6.8%	Yes
1st Subsequent Year (2014-15)	3,097,570.00	3,730,811.00	20.4%	Yes
2nd Subsequent Year (2015-16)	3,173,959.00	3,408,250.00	7.4%	Yes

Explanation:  
(required if Yes)

One-time funding for Common Core Implementation will be fully expended by the end of FY 2014/15. The bulk of that funding remains in the Restricted Ending Balance at First Interim awaiting finalization of the spending plan. A portion of the funds will be spent for staff development training to meet the new requirements.



**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
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2013-14)	8,719,330.00	7,343,937.00	-15.8%	Not Met
1st Subsequent Year (2014-15)	7,882,451.00	6,480,409.00	-17.8%	Not Met
2nd Subsequent Year (2015-16)	7,884,004.00	6,350,409.00	-19.5%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2013-14)	3,885,196.00	4,182,394.00	7.6%	Not Met
1st Subsequent Year (2014-15)	3,969,457.00	5,096,819.00	28.4%	Not Met
2nd Subsequent Year (2015-16)	4,063,517.00	4,396,476.00	8.2%	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)

Budget was adopted using the "old" Revenue Limit model, with Tier III Categorical funding included with the category "Other State Revenue" rather than being included in the LCFF/Revenue Limit model now being used by CDE. The FCMAT/CDE LCFF model was used to calculate the First Interim projections.

Explanation:

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

- 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)

One-time funding for Common Core Implementation will be fully expended by the end of FY 2014/15. The bulk of that funding remains in the Restricted Ending Balance at First Interim awaiting finalization of the spending plan. A portion of the funds will be spent for books and supplies that meet the new requirements.

Explanation:

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

One-time funding for Common Core Implementation will be fully expended by the end of FY 2014/15. The bulk of that funding remains in the Restricted Ending Balance at First Interim awaiting finalization of the spending plan. A portion of the funds will be spent for staff development training to meet the new requirements.

**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	319,628.49	675,803.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		639,404.00	

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

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

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

**8. CRITERION: Deficit Spending**

**STANDARD:** Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available reserves<sup>1</sup> as a percentage of total expenditures and other financing uses<sup>2</sup> in any of the current fiscal year or two subsequent fiscal years.

<sup>1</sup>Available 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.

<sup>2</sup>A 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)	3.2%	7.8%	15.6%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.1%	2.6%	5.2%

**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			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)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2013-14)	510,829.00	27,762,098.00	N/A	Met
1st Subsequent Year (2014-15)	1,622,534.00	28,101,341.00	N/A	Met
2nd Subsequent Year (2015-16)	2,613,961.00	28,507,949.00	N/A	Met

**8C. Comparison of District Deficit Spending to the Standard**

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

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

Explanation:  
(required if NOT met)

--

**9. CRITERION: Fund and Cash Balances**

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

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

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

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2013-14)	1,520,856.00	Met
1st Subsequent Year (2014-15)	2,297,670.00	Met
2nd Subsequent Year (2015-16)	4,911,631.00	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Ending Cash Balance General Fund		
Fiscal Year	(Form CASH, Line F, June Column)	Status
Current Year (2013-14)	27,650.00	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 reserves<sup>1</sup> for any of the current fiscal year or two subsequent fiscal years are not less than the following percentages or amounts<sup>2</sup> as applied to total expenditures and other financing uses<sup>3</sup>:

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

<sup>1</sup> 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.

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

<sup>3</sup> 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)	4,507	4,514	4,514
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes
-----

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

Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
0.00	0.00	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)	33,137,971.00	34,408,246.00	34,051,470.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	33,137,971.00	34,408,246.00	34,051,470.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	994,139.13	1,032,247.38	1,021,544.10
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)	994,139.13	1,032,247.38	1,021,544.10

**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		Current Year	1st Subsequent Year	2nd Subsequent Year
(Unrestricted resources 0000-1999 except Line 4)		Projected Year Totals	(2014-15)	(2015-16)
		(2013-14)		
1.	General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00	0.00	0.00
2.	General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	0.00	0.00	0.00
3.	General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	673,136.00	2,295,670.00	4,909,631.00
4.	General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5.	Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6.	Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	384,795.00	384,795.00	384,795.00
7.	Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8.	District's Available Reserve Amount (Lines C1 thru C7)	1,057,931.00	2,680,465.00	5,294,426.00
9.	District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	3.19%	7.79%	15.55%
District's Reserve Standard (Section 10B, Line 7):		994,139.13	1,032,247.38	1,021,544.10
Status:		Met	Met	Met

**10D. Comparison of District Reserve Amount to the Standard**

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

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

Explanation:  
(required if NOT met)

## SUPPLEMENTAL INFORMATION

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

### S1. Contingent Liabilities

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

No

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

### S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

### S3. Temporary Interfund Borrowings

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

No

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

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(2,378,616.00)	(2,401,636.00)	1.0%	23,020.00	Met
1st Subsequent Year (2014-15)	(2,445,448.00)	(2,499,146.00)	2.2%	53,698.00	Met
2nd Subsequent Year (2015-16)	(2,515,175.00)	(2,722,401.00)	8.2%	207,226.00	Not Met
<b>1b. Transfers In, General Fund *</b>					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2013-14)	0.00	0.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	0.00	0.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	0.00	0.00	0.0%	0.00	Met

**1d. Capital Project Cost Overruns**

Have capital project cost overruns occurred since 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)

One-time funding for Common Core Implementation will be fully expended by the end of FY 2014/15. Any on-going expense must be funded with a contribution from the Unrestricted General Fund.

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

Explanation:  
(required if NOT met)



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

Explanation:  
(required if NOT met)

--

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 commitments<sup>1</sup> 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.

<sup>1</sup> 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)
- b. If Yes to Item 1a, have new long-term (multiyear) commitments been incurred since budget adoption?
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	26	Bond Interest & Redemption Fund 51x	Bond Interest & Redemption Fund 51x	42,818,550
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

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


Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases				
Certificates of Participation				
General Obligation Bonds	3,950,977	4,065,752	4,213,352	4,411,566
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	3,950,977	4,065,752	4,213,352	4,411,566
Has total annual payment increased over prior year (2012-13)?	Yes	Yes	Yes	Yes

---

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

---

DATA ENTRY: Enter an explanation if Yes.

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

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

Funded through Bond Interest and Redemption Fund.

---

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

---

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

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

No

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

Explanation:  
(Required if Yes)

## S7. Unfunded Liabilities

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

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

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

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

No
----

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

n/a
-----

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

n/a
-----

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)  
b. OPEB unfunded actuarial accrued liability (UAAL)

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

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


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

3. OPEB Contributions

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

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

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

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

0.00	0.00

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

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


- d. Number of retirees receiving OPEB benefits

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


4. Comments:

--

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

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

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

No
----

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

n/a
-----

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

n/a
-----

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

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

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


4. Comments:

--

**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

Were all certificated labor negotiations settled as of budget adoption?

No

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

If No, continue with section S8A.

**Certificated (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	195.6	197.8	197.8	197.8

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Nov 19, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 12, 2013

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

Yes

If Yes, date of budget revision board adoption:

Dec 10, 2013

4. Period covered by the agreement:

Begin Date: Jul 01, 2013

End Date: Jun 30, 2014

5. Salary settlement:

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

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

**One Year Agreement**

Total cost of salary settlement

511,803	525,365	539,498
---------	---------	---------

% change in salary schedule from prior year  
or

3.0%
------

**Multiyear Agreement**

Total cost of salary settlement

--	--	--

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

--	--	--

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

--

Negotiations Not Settled

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

--

7. Amount included for any tentative salary schedule increases

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

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

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

2. Total cost of H&W benefits

3. Percent of H&W cost paid by employer

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
2,638,054	2,638,054	2,638,054
82.0%	82.0%	82.0%
0.8%	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?

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

If Yes, explain the nature of the new costs:

No		
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**Certificated (Non-management) Step and Column Adjustments**

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

2. Cost of step & column adjustments

3. Percent change in step & column over prior year

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
209,626	204,483	194,238
1.3%	1.5%	1.5%

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

1. Are savings from attrition included in the budget and MYPs?

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

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

**Certificated (Non-management) - Other**

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


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

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

**Status of Classified Labor Agreements as of the Previous Reporting Period**

Were all classified labor negotiations settled as of budget adoption?

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

If No, continue with section S8B.

No

**Classified (Non-management) Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	100.4	100.4	100.4	100.4

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

Nov 19, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Nov 12, 2013

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

Yes

If Yes, date of budget revision board adoption:

Dec 10, 2013

4. Period covered by the agreement:

Begin Date:

Jul 01, 2013

End Date:

Jun 30, 2014

5. Salary settlement:

Current Year  
(2013-14)1st Subsequent Year  
(2014-15)2nd Subsequent Year  
(2015-16)Is the cost of salary settlement included in the interim and multiyear  
projections (MYPs)?

Yes

Yes

Yes

**One Year Agreement**

Total cost of salary settlement

143,266

147,062

151,018

% change in salary schedule from prior year  
or

3.0%

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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



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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
686,617	686,617	686,617
82.0%	82.0%	82.0%
0.8%	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		
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If Yes, amount of new costs included in the Interim and MYPs  
If Yes, explain the nature of the new costs:

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**Classified (Non-management) Step and Column Adjustments**

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
52,187	69,832	70,879
1.3%	1.5%	1.5%

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

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

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

**Classified (Non-management) - Other**

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


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

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

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

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

n/a

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	21.0	21.0	21.0	21.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

n/a

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

If Yes, complete questions 3 and 4.

n/a

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

4. Amount included for any tentative salary schedule increases

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

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

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

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

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

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

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

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

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

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

### S9. Status of Other Funds

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

#### S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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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)

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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**End of School District First Interim Criteria and Standards Review**

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First Interim  
2013-14 Projected Totals  
Technical Review Checks

Oak Park Unified

Ventura County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

## EXPORT CHECKS

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

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

PASSED

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

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

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

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

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

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

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

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

Checks Completed.



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First Interim  
2013-14 Original Budget  
Technical Review Checks

Oak Park Unified

Ventura County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1  
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56-73874-0000000

First Interim  
2013-14 Board Approved Operating Budget  
Technical Review Checks

Oak Park Unified

Ventura County

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

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

### IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - All RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid.	<u>PASSED</u>
CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-GOALxFUNCTION-A - (F) - Goal and function account code combinations (all goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999)	

must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## **GENERAL LEDGER CHECKS**

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

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

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

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

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

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

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

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

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

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

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

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

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

PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other

agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1  
12/4/2013 10:11:17 AM

56-73874-0000000

First Interim  
2013-14 Actuals to Date  
Technical Review Checks

Oak Park Unified

Ventura County

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

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CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
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must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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



## **SUPPLEMENTAL CHECKS**

### **EXPORT CHECKS**

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

Checks Completed.