

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	135,030,611.00	142,734,367.00	15,857,589.92	164,849,991.00	22,115,624.00	15.5%
2) Federal Revenue		8100-8299	218,972.00	218,972.00	405,155.91	440,528.00	221,556.00	101.2%
3) Other State Revenue		8300-8599	27,199,477.00	27,265,903.00	105,597.88	4,700,465.00	(22,565,438.00)	-82.8%
4) Other Local Revenue		8600-8799	6,286,448.00	6,354,904.00	1,455,086.68	6,735,281.00	380,377.00	6.0%
5) TOTAL, REVENUES			168,735,508.00	176,574,146.00	17,823,430.39	176,726,265.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	87,097,640.00	83,025,692.00	16,832,582.59	82,901,495.00	124,197.00	0.1%
2) Classified Salaries		2000-2999	22,912,870.00	23,540,627.00	4,694,830.52	22,974,962.00	565,665.00	2.4%
3) Employee Benefits		3000-3999	40,236,639.00	40,036,406.00	14,502,005.06	38,305,967.00	1,730,439.00	4.3%
4) Books and Supplies		4000-4999	6,942,221.00	6,497,575.00	3,319,559.35	7,392,473.00	(894,898.00)	-13.8%
5) Services and Other Operating Expenditures		5000-5999	9,678,340.00	10,094,756.00	3,287,434.32	10,378,728.00	(283,972.00)	-2.8%
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	2,961,242.00	6,927,531.00	475,813.26	5,397,123.00	1,530,408.00	22.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(2,649,889.00)	(2,824,078.00)	(95,221.76)	(2,923,398.00)	99,320.00	-3.5%
9) TOTAL, EXPENDITURES			167,179,063.00	167,298,509.00	43,017,003.34	164,427,350.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			1,556,445.00	9,275,637.00	(25,193,572.95)	12,298,915.00		
<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	192,565.84	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(19,843,228.00)	(19,880,237.00)	0.00	(19,817,629.00)	62,608.00	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			(19,843,228.00)	(19,880,237.00)	192,565.84	(19,817,629.00)		

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<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(18,286,783.00)	(10,604,600.00)	(25,001,007.11)	(7,518,714.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	71,822,910.45	70,205,745.63		70,205,745.63	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			71,822,910.45	70,205,745.63		70,205,745.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			71,822,910.45	70,205,745.63		70,205,745.63		
2) Ending Balance, June 30 (E + F1e)			53,536,127.45	59,601,145.63		62,687,031.63		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted			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								
Non-Resident Tuition	0000	9780	56,127.00					
Non-Resident Tuition	0000	9780		56,127.00				
Supplemental Grant	0000	9780		800,000.00				
Non-Resident Tuition	0000	9780				56,127.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,929,252.00	7,047,104.00		7,154,472.00		
Unassigned/Unappropriated Amount			46,300,748.45	51,447,914.63		55,226,432.63		

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<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	6,382,231.00	8,877,986.04	31,538,629.00	25,156,398.00	394.2%
Education Protection Account State Aid - Current Year		8012	25,004,352.00	26,142,723.00	6,415,986.00	25,650,914.00	(491,809.00)	-1.9%
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	(5,596,779.76)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	914,251.00	914,251.00	0.00	914,251.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	109,869,158.00	109,869,158.00	0.00	109,869,158.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,114,326.00	4,114,326.00	2,786,984.80	4,114,326.00	0.00	0.0%
Prior Years' Taxes		8043	2,665,139.00	2,665,139.00	2,154,694.66	2,665,139.00	0.00	0.0%
Supplemental Taxes		8044	1,249,577.00	1,249,577.00	1,039,711.17	1,249,577.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,406,632.00)	(1,406,632.00)	983,355.29	(1,406,632.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,758,836.00	6,758,836.00	479,516.92	6,758,836.00	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>149,169,007.00</b>	<b>156,689,609.00</b>	<b>17,141,454.92</b>	<b>181,354,198.00</b>	<b>24,664,589.00</b>	<b>15.7%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(5,879,956.00)	(5,879,956.00)	0.00	(7,930,724.00)	(2,050,768.00)	34.9%
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	308,321.00	498,197.00	0.00	0.00	(498,197.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,566,761.00)	(8,573,483.00)	(1,283,865.00)	(8,573,483.00)	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>135,030,611.00</b>	<b>142,734,367.00</b>	<b>15,857,589.92</b>	<b>164,849,991.00</b>	<b>22,115,624.00</b>	<b>15.5%</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	18,845.60	18,846.00	18,846.00	New
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

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NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
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	218,972.00	218,972.00	386,310.31	421,682.00	202,710.00	92.6%
<b>TOTAL, FEDERAL REVENUE</b>			<b>218,972.00</b>	<b>218,972.00</b>	<b>405,155.91</b>	<b>440,528.00</b>	<b>221,556.00</b>	<b>101.2%</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	6,136,353.00	6,136,353.00	0.00	0.00	(6,136,353.00)	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	3,757.00	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	4,862,340.00	4,862,340.00	0.00	0.00	(4,862,340.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	1,249,851.00	1,249,851.00	0.00	997,585.00	(252,266.00)	-20.2%
Lottery - Unrestricted and Instructional Materials		8560	3,430,956.00	3,497,382.00	98,090.94	3,595,473.00	98,091.00	2.8%
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	11,519,977.00	11,519,977.00	3,749.94	107,407.00	(11,412,570.00)	-99.1%

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TOTAL, OTHER STATE REVENUE			27,199,477.00	27,265,903.00	105,597.88	4,700,465.00	(22,565,438.00)	-82.8%

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<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	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	774,000.00	774,000.00	29,873.50	774,000.00		
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	483,000.00	483,000.00	209,807.18	483,000.00	0.00	0.0%
Interest		8660	185,000.00	185,000.00	54,316.65	185,000.00	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	200,000.00	200,000.00	129,660.33	200,000.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	3,096,743.00	3,165,199.00	696,820.74	3,534,321.00	369,122.00	11.7%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (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	247,705.00	247,705.00	83,080.12	247,955.00	250.00	0.1%
Tuition		8710	1,300,000.00	1,300,000.00	251,528.16	1,311,005.00	11,005.00	0.8%
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>6,286,448.00</b>	<b>6,354,904.00</b>	<b>1,455,086.68</b>	<b>6,735,281.00</b>	<b>380,377.00</b>	<b>6.0%</b>
<b>TOTAL, REVENUES</b>			<b>168,735,508.00</b>	<b>176,574,146.00</b>	<b>17,823,430.39</b>	<b>176,726,265.00</b>	<b>152,119.00</b>	<b>0.1%</b>

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Certificated Teachers' Salaries		1100	72,922,956.00	69,097,901.00	13,338,388.70	69,222,160.00	(124,259.00)	-0.2%
Certificated Pupil Support Salaries		1200	5,465,446.00	5,464,126.00	1,099,920.18	5,242,389.00	221,737.00	4.1%
Certificated Supervisors' and Administrators' Salaries		1300	8,219,372.00	7,950,978.00	2,332,959.56	8,200,471.00	(249,493.00)	-3.1%
Other Certificated Salaries		1900	489,866.00	512,687.00	61,314.15	236,475.00	276,212.00	53.9%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>87,097,640.00</b>	<b>83,025,692.00</b>	<b>16,832,582.59</b>	<b>82,901,495.00</b>	<b>124,197.00</b>	<b>0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	457,132.00	479,280.00	(128,919.57)	469,778.00	9,502.00	2.0%
Classified Support Salaries		2200	10,585,451.00	11,095,644.00	2,289,718.36	10,678,754.00	416,890.00	3.8%
Classified Supervisors' and Administrators' Salaries		2300	2,881,073.00	2,965,197.00	733,879.94	3,015,128.00	(49,931.00)	-1.7%
Clerical, Technical and Office Salaries		2400	8,654,995.00	8,666,231.00	1,767,740.88	8,464,927.00	201,304.00	2.3%
Other Classified Salaries		2900	334,219.00	334,275.00	32,410.91	346,375.00	(12,100.00)	-3.6%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>22,912,870.00</b>	<b>23,540,627.00</b>	<b>4,694,830.52</b>	<b>22,974,962.00</b>	<b>565,665.00</b>	<b>2.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	7,196,776.00	6,861,842.00	1,397,029.57	6,759,855.00	101,987.00	1.5%
PERS		3201-3202	3,585,319.00	3,658,239.00	799,674.16	3,635,212.00	23,027.00	0.6%
OASDI/Medicare/Alternative		3301-3302	2,979,077.00	2,962,428.00	598,752.57	2,907,521.00	54,907.00	1.9%
Health and Welfare Benefits		3401-3402	14,768,394.00	14,409,006.00	8,615,551.05	14,667,781.00	(258,775.00)	-1.8%
Unemployment Insurance		3501-3502	162,505.00	161,268.00	(6,956.61)	186,339.00	(25,071.00)	-15.5%
Workers' Compensation		3601-3602	1,586,289.00	2,699,609.00	485,855.27	2,216,672.00	482,937.00	17.9%
OPEB, Allocated		3701-3702	9,772,848.00	8,904,404.00	2,612,099.05	7,858,057.00	1,046,347.00	11.8%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	185,431.00	379,610.00	0.00	74,530.00	305,080.00	80.4%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>40,236,639.00</b>	<b>40,036,406.00</b>	<b>14,502,005.06</b>	<b>38,305,967.00</b>	<b>1,730,439.00</b>	<b>4.3%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,033,303.00	1,061,574.00	283,511.24	1,061,497.00	77.00	0.0%
Books and Other Reference Materials		4200	12,255.00	35,000.00	1,857.31	36,926.00	(1,926.00)	-5.5%
Materials and Supplies		4300	5,628,838.00	4,950,782.00	1,174,339.27	5,722,661.00	(771,879.00)	-15.6%
Noncapitalized Equipment		4400	267,825.00	450,219.00	1,859,851.53	571,389.00	(121,170.00)	-26.9%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>6,942,221.00</b>	<b>6,497,575.00</b>	<b>3,319,559.35</b>	<b>7,392,473.00</b>	<b>(894,898.00)</b>	<b>-13.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	30,000.00	30,000.00	20,125.00	50,000.00	(20,000.00)	-66.7%
Travel and Conferences		5200	200,973.00	205,549.00	43,891.68	237,113.00	(31,564.00)	-15.4%
Dues and Memberships		5300	94,515.00	94,565.00	64,676.39	94,565.00	0.00	0.0%
Insurance		5400-5450	1,205,180.00	1,205,180.00	499,537.00	1,205,180.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,056,174.00	4,056,174.00	1,453,339.66	4,056,174.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,304,029.00	1,676,629.00	412,351.45	2,100,417.00	(423,788.00)	-25.3%
Transfers of Direct Costs		5710	(409,610.00)	(443,030.00)	(54,846.55)	(489,912.00)	46,882.00	-10.6%
Transfers of Direct Costs - Interfund		5750	(319,302.00)	(319,302.00)	(55,033.86)	(328,795.00)	9,493.00	-3.0%
Professional/Consulting Services and Operating Expenditures		5800	3,101,051.00	3,173,661.00	806,678.91	3,038,656.00	135,005.00	4.3%
Communications		5900	415,330.00	415,330.00	96,714.64	415,330.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,678,340.00</b>	<b>10,094,756.00</b>	<b>3,287,434.32</b>	<b>10,378,728.00</b>	<b>(283,972.00)</b>	<b>-2.8%</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>			<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>								
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	70,000.00	70,000.00	8,584.90	70,000.00	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						
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	750.00	853.00	0.00	1,395,651.00	(1,394,798.00)	#####
Debt Service								
Debt Service - Interest		7438	977,000.00	4,580,811.00	256,828.33	1,569,757.00	3,011,054.00	65.7%
Other Debt Service - Principal		7439	1,913,492.00	2,275,867.00	210,400.03	2,361,715.00	(85,848.00)	-3.8%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>2,961,242.00</b>	<b>6,927,531.00</b>	<b>475,813.26</b>	<b>5,397,123.00</b>	<b>1,530,408.00</b>	<b>22.1%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(2,144,736.00)	(2,318,925.00)	(56,514.98)	(2,418,245.00)	99,320.00	-4.3%
Transfers of Indirect Costs - Interfund		7350	(505,153.00)	(505,153.00)	(38,706.78)	(505,153.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(2,649,889.00)</b>	<b>(2,824,078.00)</b>	<b>(95,221.76)</b>	<b>(2,923,398.00)</b>	<b>99,320.00</b>	<b>-3.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>167,179,063.00</b>	<b>167,298,509.00</b>	<b>43,017,003.34</b>	<b>164,427,350.00</b>	<b>2,871,159.00</b>	<b>1.7%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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>(b) TOTAL, INTERFUND TRANSFERS OUT</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 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%
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	192,565.84	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>			<b>0.00</b>	<b>0.00</b>	<b>192,565.84</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(19,843,228.00)	(19,880,237.00)	0.00	(19,817,629.00)	62,608.00	-0.3%
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>			<b>(19,843,228.00)</b>	<b>(19,880,237.00)</b>	<b>0.00</b>	<b>(19,817,629.00)</b>	<b>62,608.00</b>	<b>-0.3%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>(19,843,228.00)</b>	<b>(19,880,237.00)</b>	<b>192,565.84</b>	<b>(19,817,629.00)</b>	<b>62,608.00</b>	<b>-0.3%</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>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	5,879,956.00	5,879,956.00	0.00	5,879,956.00	0.00	0.0%
2) Federal Revenue		8100-8299	12,260,220.00	14,303,627.00	1,408,121.64	14,292,394.00	(11,233.00)	-0.1%
3) Other State Revenue		8300-8599	21,330,834.00	21,212,229.00	11,866,053.10	27,356,467.00	6,144,238.00	29.0%
4) Other Local Revenue		8600-8799	1,041,619.00	1,128,512.00	503,711.62	1,508,230.00	379,718.00	33.6%
5) TOTAL, REVENUES			40,512,629.00	42,524,324.00	13,777,886.36	49,037,047.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	23,225,146.00	23,395,672.00	4,889,931.60	25,289,234.00	(1,893,562.00)	-8.1%
2) Classified Salaries		2000-2999	11,972,378.00	11,998,601.00	1,750,212.35	12,046,549.00	(47,948.00)	-0.4%
3) Employee Benefits		3000-3999	9,997,064.00	10,038,618.00	2,783,333.22	10,354,996.00	(316,378.00)	-3.2%
4) Books and Supplies		4000-4999	4,630,807.00	8,129,466.00	779,364.10	7,360,326.00	769,140.00	9.5%
5) Services and Other Operating Expenditures		5000-5999	9,609,888.00	9,507,704.00	2,239,651.06	13,111,348.00	(3,603,644.00)	-37.9%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	2,100,000.00	(2,100,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,256,768.00	1,256,768.00	176,991.43	1,374,367.00	(117,599.00)	-9.4%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	2,144,736.00	2,318,925.00	56,514.98	2,418,245.00	(99,320.00)	-4.3%
9) TOTAL, EXPENDITURES			62,836,787.00	66,645,754.00	12,675,998.74	74,055,065.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(22,324,158.00)	(24,121,430.00)	1,101,887.62	(25,018,018.00)		
<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	959,196.00	959,196.00	0.00	0.00	959,196.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	19,843,228.00	19,880,237.00	0.00	19,817,629.00	(62,608.00)	-0.3%
4) TOTAL, OTHER FINANCING SOURCES/USES			18,884,032.00	18,921,041.00	0.00	19,817,629.00		

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)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(3,440,126.00)	(5,200,389.00)	1,101,887.62	(5,200,389.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,440,126.00	5,200,389.27		5,200,389.27	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,440,126.00	5,200,389.27		5,200,389.27		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,440,126.00	5,200,389.27		5,200,389.27		
2) Ending Balance, June 30 (E + F1e)			0.00	0.27		0.27		
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			0.00	0.79		0.79		
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			0.00	(0.52)		(0.52)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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		
<b>Subtotal, LCFF/Revenue Limit Sources</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		
<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	5,879,956.00	5,879,956.00	0.00	5,879,956.00	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%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>5,879,956.00</b>	<b>5,879,956.00</b>	<b>0.00</b>	<b>5,879,956.00</b>	<b>0.00</b>	<b>0.0%</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	4,959,573.00	4,973,777.00	0.00	4,973,777.00	0.00	0.0%
Special Education Discretionary Grants		8182	684,961.00	960,095.00	0.00	1,054,254.00	94,159.00	9.8%
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%

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)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,057,887.00	4,725,620.00	667,732.87	4,591,173.00	(134,447.00)	-2.8%
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	871,215.00	1,684,128.00	221,767.06	1,704,644.00	20,516.00	1.2%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	741,065.00	745,613.00	119,156.24	745,613.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	172,831.00	172,831.00	729.00	181,396.00	8,565.00	5.0%
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	772,688.00	1,041,563.00	398,736.47	1,041,537.00	(26.00)	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,260,220.00</b>	<b>14,303,627.00</b>	<b>1,408,121.64</b>	<b>14,292,394.00</b>	<b>(11,233.00)</b>	<b>-0.1%</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	15,664,111.00	15,512,875.00	4,356,318.96	15,512,875.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
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		
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	830,070.00	860,467.00	128,888.16	989,355.00	128,888.00	15.0%
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	1,458,026.00	1,458,026.00	947,717.04	1,458,026.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	1,228.00	103.30	1,228.00	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	1,694,400.00	1,694,400.00	0.00	1,694,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,684,227.00	1,685,233.00	6,433,025.64	7,700,583.00	6,015,350.00	356.9%

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			21,330,834.00	21,212,229.00	11,866,053.10	27,356,467.00	6,144,238.00	29.0%

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>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	771,819.00	858,712.00	457,845.62	1,238,430.00	379,718.00	44.2%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	269,800.00	269,800.00	45,866.00	269,800.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,041,619.00</b>	<b>1,128,512.00</b>	<b>503,711.62</b>	<b>1,508,230.00</b>	<b>379,718.00</b>	<b>33.6%</b>
<b>TOTAL, REVENUES</b>			<b>40,512,629.00</b>	<b>42,524,324.00</b>	<b>13,777,886.36</b>	<b>49,037,047.00</b>	<b>6,512,723.00</b>	<b>15.3%</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	19,475,567.00	19,611,662.00	3,962,698.39	21,156,090.00	(1,544,428.00)	-7.9%
Certificated Pupil Support Salaries		1200	326,475.00	329,291.00	108,778.77	355,504.00	(26,213.00)	-8.0%
Certificated Supervisors' and Administrators' Salaries		1300	495,795.00	495,795.00	91,399.48	328,459.00	167,336.00	33.8%
Other Certificated Salaries		1900	2,927,309.00	2,958,924.00	727,054.96	3,449,181.00	(490,257.00)	-16.6%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>23,225,146.00</b>	<b>23,395,672.00</b>	<b>4,889,931.60</b>	<b>25,289,234.00</b>	<b>(1,893,562.00)</b>	<b>-8.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,905,312.00	7,906,006.00	794,784.53	7,911,564.00	(5,558.00)	-0.1%
Classified Support Salaries		2200	2,819,123.00	2,819,123.00	648,509.48	2,822,203.00	(3,080.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	446,964.00	447,014.00	115,882.10	447,014.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	793,979.00	819,458.00	191,036.24	858,768.00	(39,310.00)	-4.8%
Other Classified Salaries		2900	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>11,972,378.00</b>	<b>11,998,601.00</b>	<b>1,750,212.35</b>	<b>12,046,549.00</b>	<b>(47,948.00)</b>	<b>-0.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,903,783.00	1,917,933.00	398,564.96	2,073,011.00	(155,078.00)	-8.1%
PERS		3201-3202	1,338,987.00	1,342,473.00	227,716.54	1,343,782.00	(1,309.00)	-0.1%
OASDI/Medicare/Alternative		3301-3302	1,082,580.00	1,086,924.00	179,711.63	1,120,360.00	(33,436.00)	-3.1%
Health and Welfare Benefits		3401-3402	4,147,262.00	4,156,040.00	1,660,770.26	4,198,738.00	(42,698.00)	-1.0%
Unemployment Insurance		3501-3502	83,071.00	85,957.00	3,322.52	50,677.00	35,280.00	41.0%
Workers' Compensation		3601-3602	492,629.00	495,594.00	146,186.57	565,980.00	(70,386.00)	-14.2%
OPEB, Allocated		3701-3702	879,207.00	884,152.00	167,060.74	932,903.00	(48,751.00)	-5.5%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	69,545.00	69,545.00	0.00	69,545.00	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>			<b>9,997,064.00</b>	<b>10,038,618.00</b>	<b>2,783,333.22</b>	<b>10,354,996.00</b>	<b>(316,378.00)</b>	<b>-3.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	31,450.00	31,450.00	42,713.79	93,150.00	(61,700.00)	-196.2%
Books and Other Reference Materials		4200	10,300.00	10,663.00	19,100.53	33,474.00	(22,811.00)	-213.9%
Materials and Supplies		4300	4,395,714.00	7,904,905.00	595,458.00	6,804,988.00	1,099,917.00	13.9%
Noncapitalized Equipment		4400	193,343.00	182,448.00	122,091.78	428,714.00	(246,266.00)	-135.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,630,807.00</b>	<b>8,129,466.00</b>	<b>779,364.10</b>	<b>7,360,326.00</b>	<b>769,140.00</b>	<b>9.5%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,242,657.00	5,828,147.00	909,425.61	6,475,503.00	(647,356.00)	-11.1%
Travel and Conferences		5200	198,869.00	268,205.00	55,591.18	277,755.00	(9,550.00)	-3.6%
Dues and Memberships		5300	1,400.00	1,400.00	0.00	1,400.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	970.00	970.00	0.00	970.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	674,620.00	1,133,131.00	205,570.81	3,865,894.00	(2,732,763.00)	-241.2%
Transfers of Direct Costs		5710	409,610.00	443,030.00	54,004.41	489,912.00	(46,882.00)	-10.6%
Transfers of Direct Costs - Interfund		5750	(12,340.00)	(12,340.00)	(6,374.17)	(7,804.00)	(4,536.00)	36.8%
Professional/Consulting Services and Operating Expenditures		5800	2,082,102.00	1,833,161.00	1,014,584.19	1,995,718.00	(162,557.00)	-8.9%
Communications		5900	12,000.00	12,000.00	6,849.03	12,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>9,609,888.00</b>	<b>9,507,704.00</b>	<b>2,239,651.06</b>	<b>13,111,348.00</b>	<b>(3,603,644.00)</b>	<b>-37.9%</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	2,100,000.00	(2,100,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,100,000.00</b>	<b>(2,100,000.00)</b>	<b>New</b>
<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	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Payments to County Offices		7142	900,000.00	900,000.00	176,991.43	900,000.00	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 Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	121,108.00	121,108.00	0.00	121,108.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	1,000.00	1,000.00	0.00	5,191.00	(4,191.00)	-419.1%
Other Debt Service - Principal		7439	26,660.00	26,660.00	0.00	140,068.00	(113,408.00)	-425.4%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,256,768.00</b>	<b>1,256,768.00</b>	<b>176,991.43</b>	<b>1,374,367.00</b>	<b>(117,599.00)</b>	<b>-9.4%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	2,144,736.00	2,318,925.00	56,514.98	2,418,245.00	(99,320.00)	-4.3%
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>2,144,736.00</b>	<b>2,318,925.00</b>	<b>56,514.98</b>	<b>2,418,245.00</b>	<b>(99,320.00)</b>	<b>-4.3%</b>
<b>TOTAL, EXPENDITURES</b>			<b>62,836,787.00</b>	<b>66,645,754.00</b>	<b>12,675,998.74</b>	<b>74,055,065.00</b>	<b>(7,409,311.00)</b>	<b>-11.1%</b>

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)
<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%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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	959,196.00	959,196.00	0.00	0.00	959,196.00	100.0%
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>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			<b>959,196.00</b>	<b>959,196.00</b>	<b>0.00</b>	<b>0.00</b>	<b>959,196.00</b>	<b>100.0%</b>
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<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 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>			<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>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>			<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>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	19,843,228.00	19,880,237.00	0.00	19,817,629.00	(62,608.00)	-0.3%
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>			<b>19,843,228.00</b>	<b>19,880,237.00</b>	<b>0.00</b>	<b>19,817,629.00</b>	<b>(62,608.00)</b>	<b>-0.3%</b>
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>18,884,032.00</b>	<b>18,921,041.00</b>	<b>0.00</b>	<b>19,817,629.00</b>	<b>(896,588.00)</b>	<b>4.7%</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>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	140,910,567.00	148,614,323.00	15,857,589.92	170,729,947.00	22,115,624.00	14.9%
2) Federal Revenue		8100-8299	12,479,192.00	14,522,599.00	1,813,277.55	14,732,922.00	210,323.00	1.4%
3) Other State Revenue		8300-8599	48,530,311.00	48,478,132.00	11,971,650.98	32,056,932.00	(16,421,200.00)	-33.9%
4) Other Local Revenue		8600-8799	7,328,067.00	7,483,416.00	1,958,798.30	8,243,511.00	760,095.00	10.2%
5) TOTAL, REVENUES			209,248,137.00	219,098,470.00	31,601,316.75	225,763,312.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	110,322,786.00	106,421,364.00	21,722,514.19	108,190,729.00	(1,769,365.00)	-1.7%
2) Classified Salaries		2000-2999	34,885,248.00	35,539,228.00	6,445,042.87	35,021,511.00	517,717.00	1.5%
3) Employee Benefits		3000-3999	50,233,703.00	50,075,024.00	17,285,338.28	48,660,963.00	1,414,061.00	2.8%
4) Books and Supplies		4000-4999	11,573,028.00	14,627,041.00	4,098,923.45	14,752,799.00	(125,758.00)	-0.9%
5) Services and Other Operating Expenditures		5000-5999	19,288,228.00	19,602,460.00	5,527,085.38	23,490,076.00	(3,887,616.00)	-19.8%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	2,100,000.00	(2,100,000.00)	New
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	4,218,010.00	8,184,299.00	652,804.69	6,771,490.00	1,412,809.00	17.3%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(505,153.00)	(505,153.00)	(38,706.78)	(505,153.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			230,015,850.00	233,944,263.00	55,693,002.08	238,482,415.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(20,767,713.00)	(14,845,793.00)	(24,091,685.33)	(12,719,103.00)		
<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	959,196.00	959,196.00	0.00	0.00	959,196.00	100.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	192,565.84	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			(959,196.00)	(959,196.00)	192,565.84	0.00		

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(21,726,909.00)	(15,804,989.00)	(23,899,119.49)	(12,719,103.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	75,263,036.45	75,406,134.90		75,406,134.90	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			75,263,036.45	75,406,134.90		75,406,134.90		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			75,263,036.45	75,406,134.90		75,406,134.90		
2) Ending Balance, June 30 (E + F1e)			53,536,127.45	59,601,145.90		62,687,031.90		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	100,000.00	100,000.00		100,000.00		
Stores		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
		9740	0.00	0.79		0.79		
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	56,127.00	856,127.00		56,127.00		
Non-Resident Tuition	0000	9780	56,127.00					
Non-Resident Tuition	0000	9780		56,127.00				
Supplemental Grant	0000	9780		800,000.00				
Non-Resident Tuition	0000	9780				56,127.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	6,929,252.00	7,047,104.00		7,154,472.00		
Unassigned/Unappropriated Amount			46,300,748.45	51,447,914.11		55,226,432.11		

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<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	6,382,231.00	8,877,986.04	31,538,629.00	25,156,398.00	394.2%
Education Protection Account State Aid - Current Year		8012	25,004,352.00	26,142,723.00	6,415,986.00	25,650,914.00	(491,809.00)	-1.9%
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	(5,596,779.76)	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	914,251.00	914,251.00	0.00	914,251.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	109,869,158.00	109,869,158.00	0.00	109,869,158.00	0.00	0.0%
Unsecured Roll Taxes		8042	4,114,326.00	4,114,326.00	2,786,984.60	4,114,326.00	0.00	0.0%
Prior Years' Taxes		8043	2,665,139.00	2,665,139.00	2,154,694.66	2,665,139.00	0.00	0.0%
Supplemental Taxes		8044	1,249,577.00	1,249,577.00	1,039,711.17	1,249,577.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(1,406,632.00)	(1,406,632.00)	983,355.29	(1,406,632.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	6,758,836.00	6,758,836.00	479,516.92	6,758,836.00	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>149,169,007.00</b>	<b>156,689,609.00</b>	<b>17,141,454.92</b>	<b>181,354,198.00</b>	<b>24,664,589.00</b>	<b>15.7%</b>
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(5,879,956.00)	(5,879,956.00)	0.00	(7,930,724.00)	(2,050,768.00)	34.9%
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	5,879,956.00	5,879,956.00	0.00	5,879,956.00	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	308,321.00	498,197.00	0.00	0.00	(498,197.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(8,566,761.00)	(8,573,483.00)	(1,283,865.00)	(8,573,483.00)	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>140,910,567.00</b>	<b>148,614,323.00</b>	<b>15,857,589.92</b>	<b>170,729,947.00</b>	<b>22,115,624.00</b>	<b>14.9%</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	4,959,573.00	4,973,777.00	0.00	4,973,777.00	0.00	0.0%
Special Education Discretionary Grants		8182	684,961.00	960,095.00	0.00	1,054,254.00	94,159.00	9.8%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	18,845.60	18,846.00	18,846.00	New
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%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	4,057,887.00	4,725,620.00	667,732.87	4,591,173.00	(134,447.00)	-2.8%
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	871,215.00	1,684,128.00	221,767.06	1,704,644.00	20,516.00	1.2%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	741,065.00	745,613.00	119,156.24	745,613.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	172,831.00	172,831.00	729.00	181,396.00	8,565.00	5.0%
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	991,660.00	1,260,535.00	785,046.78	1,463,219.00	202,684.00	16.1%
<b>TOTAL, FEDERAL REVENUE</b>			<b>12,479,192.00</b>	<b>14,522,599.00</b>	<b>1,813,277.55</b>	<b>14,732,922.00</b>	<b>210,323.00</b>	<b>1.4%</b>
<b>OTHER STATE REVENUE</b>								
<b>Other State Apportionments</b>								
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	15,664,111.00	15,512,875.00	4,356,318.96	15,512,875.00	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	0.00	0.00	0.00	0.00	0.00	0.0%
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	6,136,353.00	6,136,353.00	0.00	0.00	(6,136,353.00)	-100.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	3,757.00	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	4,862,340.00	4,862,340.00	0.00	0.00	(4,862,340.00)	-100.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	1,249,851.00	1,249,851.00	0.00	997,585.00	(252,266.00)	-20.2%
Lottery - Unrestricted and Instructional Materi		8560	4,261,026.00	4,357,849.00	226,979.10	4,584,828.00	226,979.00	5.2%
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	1,458,026.00	1,458,026.00	947,717.04	1,458,026.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	1,228.00	103.30	1,228.00	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	1,694,400.00	1,694,400.00	0.00	1,694,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	13,204,204.00	13,205,210.00	6,436,775.58	7,807,990.00	(5,397,220.00)	-40.9%

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TOTAL, OTHER STATE REVENUE			48,530,311.00	48,478,132.00	11,971,650.98	32,056,932.00	(16,421,200.00)	-33.9%

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<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	774,000.00	774,000.00	29,873.50	774,000.00	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	483,000.00	483,000.00	209,807.18	483,000.00	0.00	0.0%
Interest		8660	185,000.00	185,000.00	54,316.65	185,000.00	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	200,000.00	200,000.00	129,660.33	200,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	3,868,562.00	4,023,911.00	1,154,666.36	4,772,751.00	748,840.00	18.6%
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	247,705.00	247,705.00	83,080.12	247,955.00	250.00	0.1%
Tuition		8710	1,300,000.00	1,300,000.00	251,528.16	1,311,005.00	11,005.00	0.8%
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	269,800.00	269,800.00	45,866.00	269,800.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>7,328,067.00</b>	<b>7,483,416.00</b>	<b>1,958,798.30</b>	<b>8,243,511.00</b>	<b>760,095.00</b>	<b>10.2%</b>
<b>TOTAL, REVENUES</b>			<b>209,248,137.00</b>	<b>219,098,470.00</b>	<b>31,601,316.75</b>	<b>225,763,312.00</b>	<b>6,664,842.00</b>	<b>3.0%</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	92,398,523.00	88,709,563.00	17,301,087.09	90,378,250.00	(1,668,687.00)	-1.9%
Certificated Pupil Support Salaries		1200	5,791,921.00	5,793,417.00	1,208,698.95	5,597,893.00	195,524.00	3.4%
Certificated Supervisors' and Administrators' Salaries		1300	8,715,167.00	8,446,773.00	2,424,359.04	8,528,930.00	(82,157.00)	-1.0%
Other Certificated Salaries		1900	3,417,175.00	3,471,611.00	788,369.11	3,685,656.00	(214,045.00)	-6.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>110,322,786.00</b>	<b>106,421,364.00</b>	<b>21,722,514.19</b>	<b>108,190,729.00</b>	<b>(1,769,365.00)</b>	<b>-1.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	8,362,444.00	8,385,286.00	665,864.96	8,381,342.00	3,944.00	0.0%
Classified Support Salaries		2200	13,404,574.00	13,914,767.00	2,938,227.84	13,500,957.00	413,810.00	3.0%
Classified Supervisors' and Administrators' Salaries		2300	3,328,037.00	3,412,211.00	849,762.04	3,462,142.00	(49,931.00)	-1.5%
Clerical, Technical and Office Salaries		2400	9,448,974.00	9,485,689.00	1,958,777.12	9,323,695.00	161,994.00	1.7%
Other Classified Salaries		2900	341,219.00	341,275.00	32,410.91	353,375.00	(12,100.00)	-3.5%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>34,885,248.00</b>	<b>35,539,228.00</b>	<b>6,445,042.87</b>	<b>35,021,511.00</b>	<b>517,717.00</b>	<b>1.5%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	9,100,559.00	8,779,775.00	1,795,594.53	8,832,866.00	(53,091.00)	-0.6%
PERS		3201-3202	4,924,306.00	5,000,712.00	1,027,390.70	4,978,994.00	21,718.00	0.4%
OASDI/Medicare/Alternative		3301-3302	4,061,657.00	4,049,352.00	778,464.20	4,027,881.00	21,471.00	0.5%
Health and Welfare Benefits		3401-3402	18,915,656.00	18,565,046.00	10,276,321.31	18,866,519.00	(301,473.00)	-1.6%
Unemployment Insurance		3501-3502	245,576.00	247,225.00	(3,634.09)	237,016.00	10,209.00	4.1%
Workers' Compensation		3601-3602	2,078,918.00	3,195,203.00	632,041.84	2,782,652.00	412,551.00	12.9%
OPEB, Allocated		3701-3702	10,652,055.00	9,788,556.00	2,779,159.79	8,790,960.00	997,596.00	10.2%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	254,976.00	449,155.00	0.00	144,075.00	305,080.00	67.9%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>50,233,703.00</b>	<b>50,075,024.00</b>	<b>17,285,338.28</b>	<b>48,660,963.00</b>	<b>1,414,061.00</b>	<b>2.8%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	1,064,753.00	1,093,024.00	326,225.03	1,154,647.00	(61,623.00)	-5.6%
Books and Other Reference Materials		4200	22,555.00	45,663.00	20,957.84	70,400.00	(24,737.00)	-54.2%
Materials and Supplies		4300	10,024,552.00	12,855,687.00	1,769,797.27	12,527,649.00	328,038.00	2.6%
Noncapitalized Equipment		4400	461,168.00	632,667.00	1,981,943.31	1,000,103.00	(367,436.00)	-58.1%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>11,573,028.00</b>	<b>14,627,041.00</b>	<b>4,098,923.45</b>	<b>14,752,799.00</b>	<b>(125,758.00)</b>	<b>-0.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	6,272,657.00	5,858,147.00	929,550.61	6,525,503.00	(667,356.00)	-11.4%
Travel and Conferences		5200	399,842.00	473,754.00	99,482.86	514,868.00	(41,114.00)	-8.7%
Dues and Memberships		5300	95,915.00	95,965.00	64,676.39	95,965.00	0.00	0.0%
Insurance		5400-5450	1,205,180.00	1,205,180.00	499,537.00	1,205,180.00	0.00	0.0%
Operations and Housekeeping Services		5500	4,057,144.00	4,057,144.00	1,453,339.66	4,057,144.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,978,649.00	2,809,760.00	617,922.26	5,966,311.00	(3,156,551.00)	-112.3%
Transfers of Direct Costs		5710	0.00	0.00	(842.14)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(331,642.00)	(331,642.00)	(61,408.03)	(336,599.00)	4,957.00	-1.5%
Professional/Consulting Services and Operating Expenditures		5800	5,183,153.00	5,006,822.00	1,821,263.10	5,034,374.00	(27,552.00)	-0.6%
Communications		5900	427,330.00	427,330.00	103,563.67	427,330.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>19,288,228.00</b>	<b>19,602,460.00</b>	<b>5,527,085.38</b>	<b>23,490,076.00</b>	<b>(3,887,616.00)</b>	<b>-19.8%</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>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	2,100,000.00	(2,100,000.00)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,100,000.00</b>	<b>(2,100,000.00)</b>	<b>New</b>
<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	8,000.00	8,000.00	0.00	8,000.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments to Districts or Charter Schools		7141	200,000.00	200,000.00	0.00	200,000.00	0.00	0.0%
Payments to County Offices		7142	970,000.00	970,000.00	185,576.33	970,000.00	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	121,858.00	121,961.00	0.00	1,516,759.00	(1,394,798.00)	-1143.6%
Debt Service								
Debt Service - Interest		7438	978,000.00	4,581,811.00	256,828.33	1,574,948.00	3,006,863.00	65.6%
Other Debt Service - Principal		7439	1,940,152.00	2,302,527.00	210,400.03	2,501,783.00	(199,256.00)	-8.7%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>4,218,010.00</b>	<b>8,184,299.00</b>	<b>652,804.69</b>	<b>6,771,490.00</b>	<b>1,412,809.00</b>	<b>17.3%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(505,153.00)	(505,153.00)	(38,706.78)	(505,153.00)	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(505,153.00)</b>	<b>(505,153.00)</b>	<b>(38,706.78)</b>	<b>(505,153.00)</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>230,015,850.00</b>	<b>233,944,263.00</b>	<b>55,693,002.08</b>	<b>238,482,415.00</b>	<b>(4,538,152.00)</b>	<b>-1.9%</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>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	959,196.00	959,196.00	0.00	0.00	959,196.00	100.0%
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			959,196.00	959,196.00	0.00	0.00	959,196.00	100.0%
<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%
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	192,565.84	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	192,565.84	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)			(959,196.00)	(959,196.00)	192,565.84	0.00	(959,196.00)	-100.0%

<u>Resource</u>	<u>Description</u>	<u>2013-14 Projected Year Totals</u>
5640	Medi-Cal Billing Option	0.22
7090	Economic Impact Aid (EIA): State Compensa	0.45
9010	Other Restricted Local	0.12
Total, Restricted Balance		<u>0.79</u>

2013-14 First Interim  
Charter Schools 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>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	6,248,299.00	6,248,299.00	586,290.66	7,142,559.00	894,260.00	14.3%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	865,843.00	870,384.00	129,375.32	454,785.00	(415,599.00)	-47.7%
4) Other Local Revenue		8600-8799	58,000.00	58,000.00	41,228.14	58,000.00	0.00	0.0%
5) TOTAL, REVENUES			7,172,142.00	7,176,683.00	756,894.12	7,655,344.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	3,553,622.00	3,556,487.00	942,832.83	3,565,225.00	(8,738.00)	-0.2%
2) Classified Salaries		2000-2999	440,324.00	440,324.00	89,363.42	455,324.00	(15,000.00)	-3.4%
3) Employee Benefits		3000-3999	1,165,875.00	1,166,224.00	377,802.07	1,167,486.00	(1,262.00)	-0.1%
4) Books and Supplies		4000-4999	2,350,629.00	175,699.00	55,100.20	322,881.00	(147,182.00)	-83.8%
5) Services and Other Operating Expenditures		5000-5999	1,036,727.00	637,352.00	104,286.61	934,491.00	(297,139.00)	-46.6%
6) Capital Outlay		6000-6999	0.00	2,568,354.00	0.00	2,568,354.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	850,000.00	1,249,375.00	0.00	1,258,715.00	(9,340.00)	-0.7%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			9,397,177.00	9,793,815.00	1,569,385.13	10,272,476.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(2,225,035.00)	(2,617,132.00)	(812,491.01)	(2,617,132.00)		
<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>			(2,225,035.00)	(2,617,132.00)	(812,491.01)	(2,617,132.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,900,000.07	3,309,675.43		3,309,675.43	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,900,000.07	3,309,675.43		3,309,675.43		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,900,000.07	3,309,675.43		3,309,675.43		
2) Ending Balance, June 30 (E + F1e)			674,965.07	692,543.43		692,543.43		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	25,000.00	25,000.00		25,000.00		
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								
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	649,965.07	667,543.43		667,543.43		
Building Donations	0000	9780	149,965.00					
Reserve for Economic Uncertainties	0000	9780	500,000.07					
Building Donations	0000	9780		167,542.74				
Reserve for Economic Uncertainties	0000	9780		500,000.69				
Building Funds	0000	9780				167,542.74		
Reserve for Economic Uncertainties	0000	9780				500,000.69		
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>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	291,920.00	287,936.00	277,326.00	1,119,687.00	831,751.00	288.9%
Charter Schools General Purpose Entitlement - State Aid		8015	1,249,660.00	1,249,660.00	361,522.00	1,179,794.00	(69,866.00)	-5.6%
State Aid - Prior Years		8019	0.00	0.00	(52,559.34)	0.00	0.00	0.0%
<b>LCFF/Revenue Limit Transfers</b>								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	132,375.00	132,375.00	New
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	4,706,719.00	4,710,703.00	0.00	4,710,703.00	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>6,248,299.00</b>	<b>6,248,299.00</b>	<b>586,290.66</b>	<b>7,142,559.00</b>	<b>894,260.00</b>	<b>14.3%</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	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
<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								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	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	16,211.00	16,211.00	0.00	16,211.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	185,262.00	189,499.00	9,675.32	199,174.00	9,675.00	5.1%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	664,370.00	664,674.00	119,700.00	239,400.00	(425,274.00)	-64.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>865,843.00</b>	<b>870,384.00</b>	<b>129,375.32</b>	<b>454,785.00</b>	<b>(415,599.00)</b>	<b>-47.7%</b>
<b>OTHER LOCAL REVENUE</b>								
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	6,000.00	6,000.00	2,068.14	6,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	52,000.00	52,000.00	39,160.00	52,000.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>58,000.00</b>	<b>58,000.00</b>	<b>41,228.14</b>	<b>58,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>7,172,142.00</b>	<b>7,176,683.00</b>	<b>756,894.12</b>	<b>7,655,344.00</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>								
Certificated Teachers' Salaries		1100	2,885,607.00	2,888,472.00	749,986.75	2,897,210.00	(8,738.00)	-0.3%
Certificated Pupil Support Salaries		1200	161,937.00	161,937.00	42,799.13	161,937.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	503,078.00	503,078.00	150,046.95	503,078.00	0.00	0.0%
Other Certificated Salaries		1900	3,000.00	3,000.00	0.00	3,000.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>3,553,622.00</b>	<b>3,556,487.00</b>	<b>942,832.83</b>	<b>3,585,225.00</b>	<b>(8,738.00)</b>	<b>-0.2%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	24,483.00	24,483.00	2,938.99	24,483.00	0.00	0.0%
Classified Support Salaries		2200	156,254.00	156,254.00	34,774.65	156,254.00	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	259,587.00	259,587.00	51,633.30	274,587.00	(15,000.00)	-5.8%
Other Classified Salaries		2900	0.00	0.00	16.48	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>440,324.00</b>	<b>440,324.00</b>	<b>89,363.42</b>	<b>455,324.00</b>	<b>(15,000.00)</b>	<b>-3.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	293,532.00	293,743.00	76,382.29	294,464.00	(721.00)	-0.2%
PERS		3201-3202	82,724.00	82,724.00	17,454.65	82,724.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	88,092.00	88,129.00	19,843.68	88,256.00	(127.00)	-0.1%
Health and Welfare Benefits		3401-3402	469,513.00	469,513.00	143,643.94	469,513.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,147.00	5,148.00	517.82	5,152.00	(4.00)	-0.1%
Workers' Compensation		3601-3602	55,857.00	55,893.00	22,780.19	56,085.00	(192.00)	-0.3%
OPEB, Allocated		3701-3702	99,697.00	99,761.00	25,866.99	99,979.00	(218.00)	-0.2%
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	71,313.00	71,313.00	71,312.51	71,313.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>1,165,875.00</b>	<b>1,166,224.00</b>	<b>377,802.07</b>	<b>1,167,486.00</b>	<b>(1,262.00)</b>	<b>-0.1%</b>
<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	2,338,629.00	163,699.00	53,896.69	258,700.00	(93,001.00)	-56.8%
Noncapitalized Equipment		4400	12,000.00	12,000.00	1,203.51	66,181.00	(54,181.00)	-451.5%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,350,629.00</b>	<b>175,699.00</b>	<b>55,100.20</b>	<b>322,881.00</b>	<b>(147,182.00)</b>	<b>-83.8%</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	38,000.00	38,000.00	3,484.76	48,000.00	(10,000.00)	-26.3%
Dues and Memberships		5300	6,000.00	6,000.00	0.00	6,000.00	0.00	0.0%
Insurance		5400-5450	30,000.00	30,000.00	0.00	30,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	166,000.00	166,000.00	51,285.19	166,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	193,000.00	193,000.00	39,409.50	460,646.00	(267,646.00)	-138.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	131,352.00	131,352.00	9,619.42	140,845.00	(9,493.00)	-7.2%
Professional/Consulting Services and Operating Expenditures		5800	472,375.00	73,000.00	487.74	83,000.00	(10,000.00)	-13.7%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>1,036,727.00</b>	<b>637,352.00</b>	<b>104,286.61</b>	<b>934,491.00</b>	<b>(297,139.00)</b>	<b>-46.6%</b>

2013-14 First Interim  
Charter Schools 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>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	2,568,354.00	0.00	2,568,354.00	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>2,568,354.00</b>	<b>0.00</b>	<b>2,568,354.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	850,000.00	850,000.00	0.00	850,000.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	399,375.00	0.00	408,715.00	(9,340.00)	-2.3%
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>850,000.00</b>	<b>1,249,375.00</b>	<b>0.00</b>	<b>1,258,715.00</b>	<b>(9,340.00)</b>	<b>-0.7%</b>
<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>			<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>9,397,177.00</b>	<b>9,793,815.00</b>	<b>1,569,385.13</b>	<b>10,272,476.00</b>		

2013-14 First Interim  
Charter Schools 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>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>								
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		

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

2013-14 First Interim  
Child Development 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	691,129.00	691,129.00	0.00	691,129.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,258,430.00	5,258,430.00	1,489,368.94	5,258,430.00	0.00	0.0%
5) TOTAL, REVENUES			5,949,559.00	5,949,559.00	1,489,368.94	5,949,559.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	40,414.00	40,414.00	11,156.12	40,414.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,555,226.00	3,555,226.00	853,035.60	3,555,226.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,487,193.00	1,487,193.00	417,066.46	1,487,193.00	0.00	0.0%
4) Books and Supplies		4000-4999	157,805.00	157,305.00	41,846.84	157,305.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	359,405.00	359,905.00	89,665.11	359,905.00	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	175,041.00	175,041.00	38,706.78	175,041.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,775,084.00	5,775,084.00	1,451,476.91	5,775,084.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			174,475.00	174,475.00	37,892.03	174,475.00		
<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>			174,475.00	174,475.00	37,892.03	174,475.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	696,506.19	568,962.63	568,962.63	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)				696,506.19	568,962.63	568,962.63		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				696,506.19	568,962.63	568,962.63		
2) Ending Balance, June 30 (E + F1e)				870,981.19	743,437.63	743,437.63		
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	870,981.19	743,437.63	743,437.63		
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		

2013-14 First Interim  
Child Development 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>FEDERAL REVENUE</b>								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	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>								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	686,129.00	686,129.00	0.00	686,129.00	0.00	0.0%
All Other State Revenue	All Other	8590	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>691,129.00</b>	<b>691,129.00</b>	<b>0.00</b>	<b>691,129.00</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%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	266.57	2,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Child Development Parent Fees		8673	5,256,430.00	5,256,430.00	1,489,102.37	5,256,430.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>5,258,430.00</b>	<b>5,258,430.00</b>	<b>1,489,368.94</b>	<b>5,258,430.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>5,949,559.00</b>	<b>5,949,559.00</b>	<b>1,489,368.94</b>	<b>5,949,559.00</b>		

2013-14 First Interim  
Child Development 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>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	1,724.90	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	40,414.00	40,414.00	9,431.22	40,414.00	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>			<b>40,414.00</b>	<b>40,414.00</b>	<b>11,156.12</b>	<b>40,414.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	2,887,188.00	2,887,188.00	699,923.88	2,887,188.00	0.00	0.0%
Classified Support Salaries		2200	20,440.00	20,440.00	8,946.62	20,440.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	342,394.00	342,394.00	72,252.40	342,394.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	305,204.00	305,204.00	71,912.70	305,204.00	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>			<b>3,555,226.00</b>	<b>3,555,226.00</b>	<b>853,035.60</b>	<b>3,555,226.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,334.00	3,334.00	920.38	3,334.00	0.00	0.0%
PERS		3201-3202	544,438.00	544,438.00	139,239.91	544,438.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	272,559.00	272,559.00	60,753.90	272,559.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	474,013.00	474,013.00	175,138.64	474,013.00	0.00	0.0%
Unemployment Insurance		3501-3502	3,578.00	3,578.00	431.10	3,578.00	0.00	0.0%
Workers' Compensation		3601-3602	50,338.00	50,338.00	18,968.59	50,338.00	0.00	0.0%
OPEB, Allocated		3701-3702	89,891.00	89,891.00	21,613.94	89,891.00	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	49,042.00	49,042.00	0.00	49,042.00	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>			<b>1,487,193.00</b>	<b>1,487,193.00</b>	<b>417,066.46</b>	<b>1,487,193.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	157,805.00	156,405.00	40,976.36	154,405.00	2,000.00	1.3%
Noncapitalized Equipment		4400	0.00	900.00	870.48	2,900.00	(2,000.00)	-222.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>157,805.00</b>	<b>157,305.00</b>	<b>41,846.84</b>	<b>157,305.00</b>	<b>0.00</b>	<b>0.0%</b>



2013-14 First Interim  
Child Development 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>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	16,500.00	16,500.00	1,434.31	16,500.00	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	59,045.00	59,045.00	10,336.07	59,045.00	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	61,200.00	61,200.00	15,359.91	61,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	203,160.00	203,660.00	61,740.48	203,660.00	0.00	0.0%
Communications		5900	19,500.00	19,500.00	794.34	19,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>359,405.00</b>	<b>359,905.00</b>	<b>89,665.11</b>	<b>359,905.00</b>	<b>0.00</b>	<b>0.0%</b>
<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%
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>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	175,041.00	175,041.00	38,706.78	175,041.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>175,041.00</b>	<b>175,041.00</b>	<b>38,706.78</b>	<b>175,041.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,775,084.00</b>	<b>5,775,084.00</b>	<b>1,451,476.91</b>	<b>5,775,084.00</b>		

2013-14 First Interim  
Child Development 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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</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>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>			<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 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		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, 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>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>			<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>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>			<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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2013/14 Projected Year Totals</b>
9010	Other Restricted Local	743,437.63
Total, Restricted Balance		<u>743,437.63</u>

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>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	6,271,865.00	6,271,865.00	882,731.28	6,271,865.00	0.00	0.0%
3) Other State Revenue		8300-8599	483,000.00	483,000.00	70,808.19	483,000.00	0.00	0.0%
4) Other Local Revenue		8600-8799	2,106,350.00	2,106,350.00	383,313.94	2,106,350.00	0.00	0.0%
5) TOTAL, REVENUES			8,861,215.00	8,861,215.00	1,336,853.41	8,861,215.00		
<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	2,975,540.00	2,975,540.00	354,884.98	2,975,540.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,105,956.00	1,105,956.00	222,241.12	1,105,956.00	0.00	0.0%
4) Books and Supplies		4000-4999	3,722,267.00	3,722,267.00	653,752.49	3,762,267.00	(40,000.00)	-1.1%
5) Services and Other Operating Expenditures		5000-5999	308,630.00	308,630.00	70,982.69	304,094.00	4,536.00	1.5%
6) Capital Outlay		6000-6999	106,100.00	106,100.00	0.00	66,100.00	40,000.00	37.7%
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	330,112.00	330,112.00	0.00	330,112.00	0.00	0.0%
9) TOTAL, EXPENDITURES			8,548,605.00	8,548,605.00	1,301,861.28	8,544,069.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			312,610.00	312,610.00	34,992.13	317,146.00		
<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>			312,610.00	312,610.00	34,992.13	317,146.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	2,914,971.10	3,094,094.36		3,094,094.36	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			2,914,971.10	3,094,094.36		3,094,094.36		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,914,971.10	3,094,094.36		3,094,094.36		
2) Ending Balance, June 30 (E + F1e)			3,227,581.10	3,406,704.36		3,411,240.36		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	10,000.00	10,000.00		10,000.00		
Stores								
		9712	150,000.00	150,000.00		150,000.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
		9740	3,067,581.10	3,246,704.36		3,251,240.36		
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>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	6,271,865.00	6,271,865.00	882,731.28	6,271,865.00	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>			6,271,865.00	6,271,865.00	882,731.28	6,271,865.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	483,000.00	483,000.00	70,808.19	483,000.00	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>			483,000.00	483,000.00	70,808.19	483,000.00	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	2,032,950.00	2,032,950.00	281,397.67	2,032,950.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	2,081.99	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	63,400.00	63,400.00	99,834.28	63,400.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			2,106,350.00	2,106,350.00	383,313.94	2,106,350.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,861,215.00	8,861,215.00	1,336,853.41	8,861,215.00		

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	1,851,610.00	1,851,610.00	167,946.36	1,851,610.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	811,980.00	811,980.00	131,358.06	811,980.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	311,950.00	311,950.00	55,580.56	311,950.00	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>			2,975,540.00	2,975,540.00	354,884.98	2,975,540.00	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	320,990.00	320,990.00	47,004.97	320,990.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	172,471.00	172,471.00	24,057.56	172,471.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	482,210.00	482,210.00	134,222.68	482,210.00	0.00	0.0%
Unemployment Insurance		3501-3502	28,680.00	28,680.00	178.16	28,680.00	0.00	0.0%
Workers' Compensation		3601-3602	36,478.00	36,478.00	7,839.43	36,478.00	0.00	0.0%
OPEB, Allocated		3701-3702	65,127.00	65,127.00	8,938.32	65,127.00	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>			1,105,956.00	1,105,956.00	222,241.12	1,105,956.00	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	106,440.00	106,440.00	7,655.19	106,440.00	0.00	0.0%
Noncapitalized Equipment		4400	73,770.00	73,770.00	19,917.84	113,770.00	(40,000.00)	-54.2%
Food		4700	3,542,057.00	3,542,057.00	626,179.46	3,542,057.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			3,722,267.00	3,722,267.00	653,752.49	3,762,267.00	(40,000.00)	-1.1%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	16,800.00	16,800.00	1,585.05	16,800.00	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	85,440.00	85,440.00	12,359.31	85,440.00	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	138,990.00	138,990.00	36,421.67	134,454.00	4,536.00	3.3%
Professional/Consulting Services and Operating Expenditures		5800	62,000.00	62,000.00	20,616.66	62,000.00	0.00	0.0%
Communications		5900	5,400.00	5,400.00	0.00	5,400.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>308,630.00</b>	<b>308,630.00</b>	<b>70,982.69</b>	<b>304,094.00</b>	<b>4,536.00</b>	<b>1.5%</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	106,100.00	106,100.00	0.00	66,100.00	40,000.00	37.7%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CAPITAL OUTLAY</b>			<b>106,100.00</b>	<b>106,100.00</b>	<b>0.00</b>	<b>66,100.00</b>	<b>40,000.00</b>	<b>37.7%</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	330,112.00	330,112.00	0.00	330,112.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>330,112.00</b>	<b>330,112.00</b>	<b>0.00</b>	<b>330,112.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>8,548,605.00</b>	<b>8,548,605.00</b>	<b>1,301,861.28</b>	<b>8,544,069.00</b>		



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>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>			<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>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>			<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 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>			<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>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>			<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>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>			<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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2013/14 Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	3,251,240.36
Total, Restricted Balance		<u>3,251,240.36</u>

2013-14 First Interim  
Deferred Maintenance 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	1,918,392.00	1,918,392.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	959,196.00	959,196.00	0.00	0.00	(959,196.00)	-100.0%
4) Other Local Revenue		8600-8799	15,000.00	15,000.00	4,293.98	15,000.00	0.00	0.0%
5) TOTAL, REVENUES			974,196.00	974,196.00	4,293.98	1,933,392.00		
<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	800,000.00	800,960.00	6,146.25	800,960.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	803,500.00	802,540.00	113,276.69	802,540.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,603,500.00	1,603,500.00	119,422.94	1,603,500.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(629,304.00)	(629,304.00)	(115,128.96)	329,892.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	959,196.00	959,196.00	0.00	0.00	(959,196.00)	-100.0%
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			959,196.00	959,196.00	0.00	0.00		

2013-14 First Interim  
Deferred Maintenance 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>			329,892.00	329,892.00	(115,128.96)	329,892.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,352,520.10	6,556,190.01		6,556,190.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			6,352,520.10	6,556,190.01		6,556,190.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,352,520.10	6,556,190.01		6,556,190.01		
2) Ending Balance, June 30 (E + F1e)			6,682,412.10	6,886,082.01		6,886,082.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments								
Deferred Maintenance	0000	9760	6,682,412.10	6,886,082.01		6,886,082.01		
Deferred Maintenance	0000	9760		6,886,082.01				
Deferred Maintenance	0000	9760				6,886,082.01		
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			0.00	0.00		0.00		

2013-14 First Interim  
Deferred Maintenance 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>LCFF/REVENUE LIMIT SOURCES</b>								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	1,918,392.00	1,918,392.00	New
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>1,918,392.00</b>	<b>1,918,392.00</b>	<b>New</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	959,196.00	959,196.00	0.00	0.00	(959,196.00)	-100.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>959,196.00</b>	<b>959,196.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(959,196.00)</b>	<b>-100.0%</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	15,000.00	15,000.00	4,293.98	15,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>15,000.00</b>	<b>15,000.00</b>	<b>4,293.98</b>	<b>15,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>974,196.00</b>	<b>974,196.00</b>	<b>4,293.98</b>	<b>1,933,392.00</b>		

2013-14 First Interim  
Deferred Maintenance 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>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		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	700,000.00	700,960.00	6,146.25	700,960.00	0.00	0.0%
Noncapitalized Equipment		4400	100,000.00	100,000.00	0.00	100,000.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			800,000.00	800,960.00	6,146.25	800,960.00	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	100,000.00	99,040.00	109,899.82	98,540.00	500.00	0.5%
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	703,500.00	703,500.00	3,376.87	704,000.00	(500.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			803,500.00	802,540.00	113,276.69	802,540.00	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>								
<b>Debt Service</b>								
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>			1,603,500.00	1,603,500.00	119,422.94	1,603,500.00		

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>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	959,196.00	959,196.00	0.00	0.00	(959,196.00)	-100.0%
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>			<b>959,196.00</b>	<b>959,196.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(959,196.00)</b>	<b>-100.0%</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>			<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 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>			<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>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>			<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>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>			<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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>959,196.00</b>	<b>959,196.00</b>	<b>0.00</b>	<b>0.00</b>		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	360,000.00	360,000.00	152,950.69	360,000.00	0.00	0.0%
5) TOTAL, REVENUES			360,000.00	360,000.00	152,950.69	360,000.00		
<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	179,982.00	0.00	24,066.13	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	64,833.00	0.00	5,729.82	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	41,600.00	41,600.00	653.68	41,600.00	0.00	0.0%
6) Capital Outlay		6000-6999	56,000.00	56,000.00	0.00	56,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			342,415.00	97,600.00	30,449.63	97,600.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			17,585.00	262,400.00	122,501.06	262,400.00		
<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>			17,585.00	262,400.00	122,501.06	262,400.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,037,698.36	3,046,448.41		3,046,448.41	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,037,698.36	3,046,448.41		3,046,448.41		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,037,698.36	3,046,448.41		3,046,448.41		
2) Ending Balance, June 30 (E + F1e)			3,055,283.36	3,308,848.41		3,308,848.41		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			3,055,283.36	3,308,848.41		3,308,848.41		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2013-14 First Interim  
Capital Facilities 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>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>			<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		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent								
Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	2,208.00	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Mitigation/Developer Fees		8681	350,000.00	350,000.00	150,742.69	350,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>360,000.00</b>	<b>360,000.00</b>	<b>152,950.69</b>	<b>360,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>360,000.00</b>	<b>360,000.00</b>	<b>152,950.69</b>	<b>360,000.00</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	179,982.00	0.00	24,066.13	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>			179,982.00	0.00	24,066.13	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	20,928.00	0.00	1,257.18	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	13,771.00	0.00	1,821.12	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	18,156.00	0.00	1,802.64	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,980.00	0.00	5.49	0.00	0.00	0.0%
Workers' Compensation		3601-3602	2,521.00	0.00	241.74	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	4,501.00	0.00	601.65	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	2,976.00	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>			64,833.00	0.00	5,729.82	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	100.00	100.00	0.46	100.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	40,000.00	40,000.00	653.22	40,000.00	0.00	0.0%
Communications		5900	1,500.00	1,500.00	0.00	1,500.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			41,600.00	41,600.00	653.68	41,600.00	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	56,000.00	56,000.00	0.00	56,000.00	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>56,000.00</b>	<b>56,000.00</b>	<b>0.00</b>	<b>56,000.00</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>342,415.00</b>	<b>97,600.00</b>	<b>30,449.63</b>	<b>97,600.00</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>			<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>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>			<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 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								
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>			<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>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>			<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>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>			<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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2013/14 Projected Year Totals</b>
9010	Other Restricted Local	3,308,848.41
Total, Restricted Balance		<u>3,308,848.41</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,825.00	2,825.00	1,072.31	2,825.00	0.00	0.0%
5) TOTAL, REVENUES			2,825.00	2,825.00	1,072.31	2,825.00		
<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	625.00	625.00	317.08	625.00	0.00	0.0%
6) Capital Outlay		6000-6999	2,200.00	479,888.00	16,134.54	479,888.00	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			2,825.00	480,513.00	16,451.62	480,513.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	(477,688.00)	(15,379.31)	(477,688.00)		
<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>			0.00	(477,688.00)	(15,379.31)	(477,688.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	(0.08)	477,688.40		477,688.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			(0.08)	477,688.40		477,688.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			(0.08)	477,688.40		477,688.40		
2) Ending Balance, June 30 (E + F1e)			(0.08)	0.40		0.40		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed		9740	0.00	0.40		0.40		
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	(0.08)	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		8660	2,825.00	2,825.00	1,072.31	2,825.00	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>			2,825.00	2,825.00	1,072.31	2,825.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			2,825.00	2,825.00	1,072.31	2,825.00		

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>			<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>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>			<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>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>			<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>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	625.00	625.00	317.08	625.00	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>			<b>625.00</b>	<b>625.00</b>	<b>317.08</b>	<b>625.00</b>	<b>0.00</b>	<b>0.0%</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>CAPITAL OUTLAY</b>								
Land		6100	0.00	54,393.00	0.00	54,393.00	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	2,200.00	425,495.00	16,134.54	425,495.00	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>2,200.00</b>	<b>479,888.00</b>	<b>16,134.54</b>	<b>479,888.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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>2,825.00</b>	<b>480,513.00</b>	<b>16,451.62</b>	<b>480,513.00</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>								
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>			<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>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>			<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 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		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>			<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>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>			<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>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>			<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, OTHER FINANCING SOURCES/USES</b> (a - b + c - d + e)			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		

<b>Resource</b>	<b>Description</b>	<b>2013/14 Projected Year Totals</b>
9010	Other Restricted Local	0.40
Total, Restricted Balance		<u>0.40</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	25,000.00	25,000.00	10,402.59	25,000.00	0.00	0.0%
5) TOTAL, REVENUES			25,000.00	25,000.00	10,402.59	25,000.00		
<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	225,810.00	7,773.79	225,810.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	20,271.00	52,271.00	81,049.86	54,309.00	(2,038.00)	-3.9%
6) Capital Outlay		6000-6999	5,110,000.00	9,385,045.00	1,310,513.80	9,423,284.00	(38,239.00)	-0.4%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,130,271.00	9,663,126.00	1,399,337.45	9,703,403.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,105,271.00)	(9,638,126.00)	(1,388,934.86)	(9,678,403.00)		
<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	2,095,057.00	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	2,095,057.00	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>			(5,105,271.00)	(9,638,126.00)	706,122.14	(9,678,403.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9,225,311.05	12,667,181.63		12,667,181.63	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)			9,225,311.05	12,667,181.63		12,667,181.63		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9,225,311.05	12,667,181.63		12,667,181.63		
2) Ending Balance, June 30 (E + F1e)			4,120,040.05	3,029,055.63		2,988,778.63		
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	4,120,040.05	3,029,055.63		2,988,778.63		
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>			<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>								
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>			<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								
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	25,000.00	25,000.00	10,402.59	25,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>10,402.59</b>	<b>25,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>25,000.00</b>	<b>25,000.00</b>	<b>10,402.59</b>	<b>25,000.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			<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>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>			<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>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	1,813.00	6,150.68	1,813.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	223,997.00	1,623.11	223,997.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>225,810.00</b>	<b>7,773.79</b>	<b>225,810.00</b>	<b>0.00</b>	<b>0.0%</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	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	12,771.00	12,771.00	0.00	12,771.00	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	6.57	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	7,500.00	39,500.00	81,043.29	41,538.00	(2,038.00)	-5.2%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>20,271.00</b>	<b>52,271.00</b>	<b>81,049.86</b>	<b>54,309.00</b>	<b>(2,038.00)</b>	<b>-3.9%</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 Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	800,000.00	796,516.00	0.00	796,516.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,310,000.00	8,588,529.00	1,310,513.80	8,626,768.00	(38,239.00)	-0.4%
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>5,110,000.00</b>	<b>9,385,045.00</b>	<b>1,310,513.80</b>	<b>9,423,284.00</b>	<b>(38,239.00)</b>	<b>-0.4%</b>
<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>			<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>5,130,271.00</b>	<b>9,663,126.00</b>	<b>1,399,337.45</b>	<b>9,703,403.00</b>		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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>			<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>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>			<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 SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Proceeds</b>								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	2,095,057.00	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								
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>			<b>0.00</b>	<b>0.00</b>	<b>2,095,057.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<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>			<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>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>			<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, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			<b>0.00</b>	<b>0.00</b>	<b>2,095,057.00</b>	<b>0.00</b>		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
9010	Other Restricted Local	2,988,778.63
Total, Restricted Balance		<u>2,988,778.63</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	510.00	510.00	1,624.52	510.00	0.00	0.0%
5) TOTAL, REVENUES			510.00	510.00	1,624.52	510.00		
<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	10,686.00	10,510.73	10,686.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	505.00	213,034.00	441.20	213,034.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,336,005.00	3,572,920.00	569,043.03	3,572,920.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,336,510.00	3,796,640.00	580,094.96	3,796,640.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,336,000.00)	(3,796,130.00)	(578,470.44)	(3,796,130.00)		
<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>			(1,336,000.00)	(3,796,130.00)	(578,470.44)	(3,796,130.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	3,548,173.65	3,796,129.93		3,796,129.93	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)								
			3,548,173.65	3,796,129.93		3,796,129.93		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)								
			3,548,173.65	3,796,129.93		3,796,129.93		
2) Ending Balance, June 30 (E + F1e)								
			2,212,173.65	(0.07)		(0.07)		
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	2,212,173.65	0.00		0.00		
c) Committed								
Stabilization Arrangements								
		9750	0.00	0.00		0.00		
Other Commitments								
		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments								
		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties								
		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount								
		9790	0.00	(0.07)		(0.07)		

Description	Resource Codes	Object Codes	Original Budget (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>			<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>								
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>			<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								
Unsecured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8625	0.00	0.00	0.00	0.00	0.00	0.0%
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	510.00	510.00	1,624.52	510.00	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>510.00</b>	<b>510.00</b>	<b>1,624.52</b>	<b>510.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>510.00</b>	<b>510.00</b>	<b>1,624.52</b>	<b>510.00</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%
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	10,686.00	10,610.73	10,686.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			0.00	10,686.00	10,610.73	10,686.00	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	505.00	213,034.00	441.20	213,034.00	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>			505.00	213,034.00	441.20	213,034.00	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	1,336,005.00	3,572,920.00	569,043.03	3,572,920.00	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>1,336,005.00</b>	<b>3,572,920.00</b>	<b>569,043.03</b>	<b>3,572,920.00</b>	<b>0.00</b>	<b>0.0%</b>
<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								
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>			<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>1,336,510.00</b>	<b>3,796,640.00</b>	<b>580,094.96</b>	<b>3,796,640.00</b>		

2013-14 First Interim  
Capital Project Fund for Blended Component Units  
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>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%
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 of Bonds		8951	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<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		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	3,309,000.00	3,309,000.00	144.71	3,309,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,309,000.00	3,309,000.00	144.71	3,309,000.00		
<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	14,037,918.00	3,256,538.00	0.00	3,256,538.00	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			14,037,918.00	3,256,538.00	0.00	3,256,538.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(10,728,918.00)	52,462.00	144.71	52,462.00		
<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>			(10,728,918.00)	52,462.00	144.71	52,462.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited								
		9791	11,654,510.51	769,021.76		769,021.76	0.00	0.0%
b) Audit Adjustments								
		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,654,510.51	769,021.76		769,021.76		
d) Other Restatements								
		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,654,510.51	769,021.76		769,021.76		
2) Ending Balance, June 30 (E + F1e)			925,592.51	821,483.76		821,483.76		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash								
		9711	0.00	0.00		0.00		
Stores								
		9712	0.00	0.00		0.00		
Prepaid Expenditures								
		9713	0.00	0.00		0.00		
All Others								
		9719	0.00	0.00		0.00		
b) Legally Restricted Balance								
c) Committed								
		9740	925,592.51	821,483.76		821,483.76		
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>								
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>								
Interest		8660	0.00	0.00	144.71	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	3,309,000.00	3,309,000.00	0.00	3,309,000.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,309,000.00	3,309,000.00	144.71	3,309,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,309,000.00	3,309,000.00	144.71	3,309,000.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	2,337,918.00	874,454.00	0.00	874,454.00	0.00	0.0%
Other Debt Service - Principal		7439	11,700,000.00	2,382,084.00	0.00	2,382,084.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			14,037,918.00	3,256,538.00	0.00	3,256,538.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			14,037,918.00	3,256,538.00	0.00	3,256,538.00		
<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>								
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 Certificates of Participation		8971	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 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		

<b>Resource</b>	<b>Description</b>	<b>2013/14 Projected Year Totals</b>
9010	Other Restricted Local	821,483.76
Total, Restricted Balance		<u>821,483.76</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	2,062,322.00	3,359,186.00	682,252.62	3,359,186.00	0.00	0.0%
5) TOTAL, REVENUES			2,062,322.00	3,359,186.00	682,252.62	3,359,186.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	82,782.00	92,041.00	27,085.72	92,041.00	0.00	0.0%
3) Employee Benefits		3000-3999	36,384.00	41,833.00	11,867.45	41,833.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	886.00	864.03	1,386.00	(500.00)	-56.4%
5) Services and Other Operating Expenses		5000-5999	3,175,214.00	3,174,328.00	1,281,742.77	3,174,358.00	(30.00)	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			3,294,390.00	3,309,088.00	1,321,559.97	3,309,618.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(1,232,068.00)	50,098.00	(639,307.35)	49,568.00		
<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 NET POSITION (C + D4)</b>			(1,232,068.00)	50,098.00	(639,307.35)	49,568.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	4,681,349.44	6,681,570.48		6,681,570.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,681,349.44	6,681,570.48		6,681,570.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			4,681,349.44	6,681,570.48		6,681,570.48		
2) Ending Net Position, June 30 (E + F1e)			3,449,281.44	6,731,668.48		6,731,138.48		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	3,449,281.44	6,731,668.48		6,731,138.48		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	30,000.00	30,000.00	6,214.72	30,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	2,032,322.00	3,329,186.00	676,037.90	3,329,186.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>2,062,322.00</b>	<b>3,359,186.00</b>	<b>682,252.62</b>	<b>3,359,186.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,062,322.00</b>	<b>3,359,186.00</b>	<b>682,252.62</b>	<b>3,359,186.00</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>								
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%
<b>TOTAL, CERTIFICATED SALARIES</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>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	28,061.00	37,320.00	13,663.72	37,320.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	54,721.00	54,721.00	13,422.00	54,721.00	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>			<b>82,782.00</b>	<b>92,041.00</b>	<b>27,085.72</b>	<b>92,041.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	13,282.00	14,533.00	4,038.70	14,533.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	6,144.00	6,845.00	2,024.17	6,845.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	11,501.00	15,251.00	4,517.42	15,251.00	0.00	0.0%
Unemployment Insurance		3501-3502	911.00	916.00	13.56	916.00	0.00	0.0%
Workers' Compensation		3601-3602	1,159.00	1,680.00	595.89	1,680.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,070.00	2,608.00	677.71	2,608.00	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	1,327.00	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>			<b>36,394.00</b>	<b>41,833.00</b>	<b>11,867.45</b>	<b>41,833.00</b>	<b>0.00</b>	<b>0.0%</b>
<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	500.00	(500.00)	New
Noncapitalized Equipment		4400	0.00	886.00	864.03	886.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>0.00</b>	<b>886.00</b>	<b>864.03</b>	<b>1,386.00</b>	<b>(500.00)</b>	<b>-56.4%</b>
<b>SERVICES AND OTHER OPERATING EXPENSES</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	30.00	(30.00)	New
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	802,214.00	802,214.00	802,214.00	802,214.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,373,000.00	2,372,114.00	479,528.77	2,372,114.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>3,175,214.00</b>	<b>3,174,328.00</b>	<b>1,281,742.77</b>	<b>3,174,358.00</b>	<b>(30.00)</b>	<b>0.0%</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>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, DEPRECIATION</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			3,294,390.00	3,309,088.00	1,321,559.97	3,309,618.00		
<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>								
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%
<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 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		

<b>Resource</b>	<b>Description</b>	<b>2013/14 Projected Year Totals</b>
9010	Other Restricted Local	6,731,138.48
Total, Restricted Net Position		<u>6,731,138.48</u>

2013-14 First Interim  
Retiree Benefit Fund  
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	3,600,000.00	3,600,000.00	796,305.89	3,600,000.00	0.00	0.0%
5) TOTAL, REVENUES			3,600,000.00	3,600,000.00	796,305.89	3,600,000.00		
<b>B. EXPENSES</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 Expenses		5000-5999	605,809.00	605,809.00	88,989.66	605,809.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			605,809.00	605,809.00	88,989.66	605,809.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			2,994,191.00	2,994,191.00	707,316.23	2,994,191.00		
<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 NET POSITION (C + D4)</b>			2,994,191.00	2,994,191.00	707,316.23	2,994,191.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	112,493,069.46	121,550,107.57		121,550,107.57	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			112,493,069.46	121,550,107.57		121,550,107.57		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			112,493,069.46	121,550,107.57		121,550,107.57		
2) Ending Net Position, June 30 (E + F1e)			115,487,260.46	124,544,298.57		124,544,298.57		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	115,487,260.46	124,544,298.57		124,544,298.57		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		



2013-14 First Interim  
Retiree Benefit Fund  
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	0.00	0.00	16,266.29	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%
<b>Fees and Contracts</b>								
In-District Premiums/Contributions		8674	3,600,000.00	3,600,000.00	780,039.60	3,600,000.00	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%
<b>TOTAL, OTHER LOCAL REVENUE</b>			3,600,000.00	3,600,000.00	796,305.89	3,600,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			3,600,000.00	3,600,000.00	796,305.89	3,600,000.00		
<b>SERVICES AND OTHER OPERATING EXPENSES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	605,809.00	605,809.00	88,989.66	605,809.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			605,809.00	605,809.00	88,989.66	605,809.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			605,809.00	605,809.00	88,989.66	605,809.00		
<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>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
<b>Other Sources</b>								
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 (a + c - d + e)</b>			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2013/14 Projected Year Totals</b>
9010	Other Restricted Local	124,544,298.57
Total, Restricted Net Position		<u>124,544,298.57</u>

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>ELEMENTARY</b>						
1. General Education	16,826.25	16,829.70	16,738.63	16,805.87	(23.83)	0%
2. Special Education	739.10	749.10	749.10	749.10	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	8,550.39	8,543.34	8,567.17	8,567.17	23.83	0%
4. Special Education	386.26	384.33	384.33	384.33	0.00	0%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	257.77	229.46	229.46	229.46	0.00	0%
6. Special Education	16.91	16.43	16.43	16.43	0.00	0%
7. TOTAL, K-12 ADA	26,776.68	26,752.36	26,685.12	26,752.36	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
<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)	26,776.68	26,752.36	26,685.12	26,752.36	0.00	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	1.68	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	19.96	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	2,107.60	2,107.47	2,107.47	2,107.47	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	2,107.60	2,107.47	2,107.47	2,107.47	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.

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		77,038,068.00	73,737,479.00	68,731,362.00	69,502,669.00	56,769,172.00	68,392,685.00	116,507,897.00	93,468,752.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
8010-8019	Principal Apportionment		1,541,660.00	9,269,624.00	2,853,638.00	2,853,638.00	9,269,624.00	2,853,638.00	2,853,638.00
8020-8079	Property Taxes	(550,156.00)	762,560.00	2,898,506.00	365,622.00	20,945,285.00	42,746,232.00	3,955,843.00	0.00
8080-8099	Miscellaneous Funds		(226,564.00)	(453,129.00)	(302,086.00)	(271,971.00)	(621,971.00)	(621,971.00)	(621,971.00)
8100-8299	Federal Revenue	46,587.00	809,850.00	802,797.00	143,921.00	34,070.00	624,780.00	159,693.00	280,636.00
8300-8599	Other State Revenue	(769.00)	2,435,591.00	5,115,462.00	1,627,224.00	6,520,850.00	1,400,245.00	2,546,451.00	1,400,245.00
8600-8799	Other Local Revenue	31,544.00	222,604.00	540,986.00	1,006,778.00	210,580.00	651,641.00	864,396.00	1,077,844.00
8910-8929	Interfund Transfers In								
8930-8979	All Other Financing Sources		192,566.00				(192,566.00)		
<b>TOTAL RECEIPTS</b>		(472,794.00)	5,738,267.00	18,174,246.00	5,695,097.00	30,292,452.00	53,877,985.00	9,758,050.00	4,990,392.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries		615,681.00	1,068,872.00	9,755,257.00	10,302,501.00	10,006,457.00	74,546.00	19,670,190.00	9,995,688.00
2000-2999	Classified Salaries	(38,472.00)	1,534,675.00	2,143,308.00	2,844,102.00	2,924,233.00	3,209,092.00	2,803,718.00	2,376,992.00
3000-3999	Employee Benefits	2,060,936.00	4,414,511.00	5,269,967.00	4,113,970.00	3,854,478.00	90,182.00	6,890,311.00	4,436,982.00
4000-4999	Books and Supplies	262,101.00	502,720.00	756,407.00	733,658.00	514,155.00	227,526.00	574,765.00	771,720.00
5000-5999	Services	784,658.00	782,329.00	1,155,169.00	1,345,742.00	1,123,118.00	961,427.00	1,658,211.00	874,585.00
6000-6599	Capital Outlay								
7000-7499	Other Outgo	(799.00)	68,874.00	(38,707.00)	289,991.00	246,498.00	1,200,000.00	1,200,000.00	1,606,842.00
7600-7629	Interfund Transfers Out								
7630-7699	All Other Financing Uses								
<b>TOTAL DISBURSEMENTS</b>		3,684,105.00	8,371,981.00	19,041,401.00	19,629,964.00	18,668,939.00	5,762,773.00	32,797,195.00	20,062,809.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
9111-9199	Cash Not In Treasury	770,083.00	76,766.00		79,425.00				
9200-9299	Accounts Receivable	8,381,444.00	1,611,780.00	947,827.00	1,408,834.00				
9310	Due From Other Funds		411,881.00						
9320	Stores	13,912.00	10,540.00	18,490.00	24,831.00				
9330	Prepaid Expenditures	(416,347.00)	1,450,910.00	843,664.00	(416,764.00)				
9340	Other Current Assets	(444,105.00)	(214,178.00)	(196,000.00)	(6,764.00)				
<b>SUBTOTAL ASSETS</b>		8,304,987.00	3,347,699.00	1,613,981.00	1,089,562.00	0.00	0.00	0.00	0.00
<b>Liabilities</b>									
9500-9599	Accounts Payable	7,448,677.00	5,720,102.00	(24,481.00)	(111,808.00)				
9610	Due To Other Funds								
9640	Current Loans								
9650	Deferred Revenues								
<b>SUBTOTAL LIABILITIES</b>		7,448,677.00	5,720,102.00	(24,481.00)	(111,808.00)	0.00	0.00	0.00	0.00
<b>Nonoperating</b>									
9910	Suspense Clearing								
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		856,310.00	(2,372,403.00)	1,638,462.00	1,201,370.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		(3,300,589.00)	(5,006,117.00)	771,307.00	(12,733,497.00)	11,623,513.00	48,115,212.00	(23,039,145.00)	(15,072,417.00)
<b>F. ENDING CASH (A + E)</b>		73,737,479.00	68,731,362.00	69,502,669.00	56,769,172.00	68,392,685.00	116,507,897.00	93,468,752.00	78,396,335.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
A. BEGINNING CASH	78,396,335.00	79,359,914.00	103,310,097.00	88,760,150.00				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment	9,269,624.00	1,769,256.00	85,609.00	6,402,956.00	8,166,638.00		57,189,543.00	57,189,543.00
Property Taxes	7,055,563.00	37,916,287.00	2,060,501.00	715,301.00	5,293,131.00		124,164,655.00	124,164,655.00
Miscellaneous Funds	(2,641,973.00)	(621,971.00)	(621,971.00)	(2,672,739.00)	(945,934.00)		(10,624,251.00)	(10,624,251.00)
Federal Revenue	3,207,575.00	281,156.00	470,143.00	5,617,983.00	2,253,731.00		14,732,922.00	14,732,922.00
Other State Revenue	2,191,217.00	2,699,226.00	1,400,245.00	1,430,800.00	3,290,145.00		32,056,932.00	32,056,932.00
Other Local Revenue	825,279.00	609,473.00	1,977,100.00		225,286.00		8,243,511.00	8,243,511.00
Interfund Transfers In							0.00	0.00
All Other Financing Sources							0.00	0.00
<b>TOTAL RECEIPTS</b>	<b>19,907,285.00</b>	<b>42,653,407.00</b>	<b>5,371,627.00</b>	<b>11,494,301.00</b>	<b>18,282,997.00</b>	<b>0.00</b>	<b>225,763,312.00</b>	<b>225,763,312.00</b>
<b>C. DISBURSEMENTS</b>								
Certificated Salaries	10,029,525.00	10,092,864.00	10,177,432.00	10,409,036.00	5,992,680.00		108,190,729.00	108,190,729.00
Classified Salaries	3,135,910.00	2,857,115.00	2,752,213.00	6,228,510.00	2,250,115.00		35,021,511.00	35,021,511.00
Employee Benefits	3,503,879.00	4,567,200.00	4,210,093.00	4,210,093.00	1,038,361.00		48,660,963.00	48,660,963.00
Books and Supplies	627,644.00	362,962.00	1,218,763.00	1,387,990.00	6,812,388.00		14,752,799.00	14,752,799.00
Services	1,274,262.00	450,597.00	1,190,587.00	2,787,057.00	9,102,334.00		23,490,076.00	23,490,076.00
Capital Outlay				2,100,000.00			2,100,000.00	2,100,000.00
Other Outlay	372,486.00	372,486.00	372,486.00	372,486.00	203,694.00		6,266,337.00	6,266,337.00
Interfund Transfers Out							0.00	0.00
All Other Financing Uses							0.00	0.00
<b>TOTAL DISBURSEMENTS</b>	<b>18,943,706.00</b>	<b>18,703,224.00</b>	<b>19,921,574.00</b>	<b>27,495,172.00</b>	<b>25,399,572.00</b>	<b>0.00</b>	<b>238,482,415.00</b>	<b>238,482,415.00</b>
<b>D. BALANCE SHEET TRANSACTIONS</b>								
Assets								
Cash Not In Treasury							926,274.00	
Accounts Receivable							12,349,885.00	
Due From Other Funds							411,881.00	
Stores							67,773.00	
Prepaid Expenditures							1,461,463.00	
Other Current Assets							(861,047.00)	
<b>SUBTOTAL ASSETS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,356,229.00</b>	
Liabilities								
Accounts Payable							13,032,490.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
<b>SUBTOTAL LIABILITIES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>13,032,490.00</b>	
Nonoperating								
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,323,739.00</b>	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	<b>963,579.00</b>	<b>23,950,183.00</b>	<b>(14,549,947.00)</b>	<b>(16,000,871.00)</b>	<b>(7,116,575.00)</b>	<b>0.00</b>	<b>(11,395,364.00)</b>	<b>(12,719,103.00)</b>
<b>F. ENDING CASH (A + E)</b>	<b>79,359,914.00</b>	<b>103,310,097.00</b>	<b>88,760,150.00</b>	<b>72,759,279.00</b>				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							<b>65,642,704.00</b>	

		July	August	September	October	November	December	January	February
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019								
Property Taxes	8020-8079								
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299								
Other State Revenue	8300-8599								
Other Local Revenue	8600-8799								
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
<b>TOTAL RECEIPTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999								
Classified Salaries	2000-2999								
Employee Benefits	3000-3999								
Books and Supplies	4000-4999								
Services	5000-5999								
Capital Outlay	6000-6599								
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
<b>TOTAL DISBURSEMENTS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET TRANSACTIONS</b>									
Assets									
Cash Not In Treasury	9111-9199								
Accounts Receivable	9200-9299								
Due From Other Funds	9310								
Stores	9320								
Prepaid Expenditures	9330								
Other Current Assets	9340								
<b>SUBTOTAL ASSETS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Liabilities									
Accounts Payable	9500-9599								
Due To Other Funds	9610								
Current Loans	9640								
Deferred Revenues	9650								
<b>SUBTOTAL LIABILITIES</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>		72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>									

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):								
<b>A. BEGINNING CASH</b>	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00				
<b>B. RECEIPTS</b>								
LCFF/Revenue Limit Sources								
Principal Apportionment								
Property Taxes							0.00	
Miscellaneous Funds							0.00	
Federal Revenue							0.00	
Other State Revenue							0.00	
Other Local Revenue							0.00	
Interfund Transfers In							0.00	
All Other Financing Sources							0.00	
<b>TOTAL RECEIPTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>C. DISBURSEMENTS</b>								
Certificated Salaries							0.00	
Classified Salaries							0.00	
Employee Benefits							0.00	
Books and Supplies							0.00	
Services							0.00	
Capital Outlay							0.00	
Other Outgo							0.00	
Interfund Transfers Out							0.00	
All Other Financing Uses							0.00	
<b>TOTAL DISBURSEMENTS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>D. BALANCE SHEET TRANSACTIONS</b>								
<b>Assets</b>								
Cash Not in Treasury							0.00	
Accounts Receivable							0.00	
Due From Other Funds							0.00	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
<b>SUBTOTAL ASSETS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Liabilities</b>								
Accounts Payable							0.00	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
<b>SUBTOTAL LIABILITIES</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Nonoperating							0.00	
Suspense Clearing							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>F. ENDING CASH (A + E)</b>	72,759,279.00	72,759,279.00	72,759,279.00	72,759,279.00				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>							72,759,279.00	



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

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

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

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

Meeting Date: December 12, 2013 Signed: \_\_\_\_\_  
President of the Governing Board

**CERTIFICATION OF FINANCIAL CONDITION**

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

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

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

Contact person for additional information on the interim report:

Name: Barbara Stephens Telephone: (714) 628-4044  
Title: Director-Fiscal Assistance E-mail: barbaras@orangeusd.org

**Criteria and Standards Review Summary**

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

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

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

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

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

**Part I - General Administrative Share of Plant Services Costs**

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

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

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 7200-7700, goals 0000 and 9000) 4,779,576.00
- 2. Contracted general administrative positions not paid through payroll
- a. Enter the costs, if any, of general administrative positions performing services ON SITE but paid through a contract, rather than through payroll, in functions 7200-7700, goals 0000 and 9000, Object 5800.
- b. If an amount is entered on Line A2a, provide the title, duties, and approximate FTE of each general administrative position paid through a contract. Retain supporting documentation in case of audit.

**B. Salaries and Benefits - All Other Activities**

- 1. Salaries and benefits paid through payroll (Funds 01, 09, and 62, objects 1000-3999 except 3701-3702)  
(Functions 1000-6999, 7100-7180, & 8100-8400; Functions 7200-7700, all goals except 0000 & 9000) 183,157,444.00

**C. Percentage of Plant Services Costs Attributable to General Administration**

- (Line A1 plus Line A2a, divided by Line B1; zero if negative) (See Part III, Lines A5 and A6) 2.61%

**Part II - Adjustments for Employment Separation Costs**

When an employee separates from service, the local educational agency (LEA) may incur costs associated with the separation in addition to the employee's regular salary and benefits for the final pay period. These additional costs can be categorized as "normal" or "abnormal or mass" separation costs.

Normal separation costs include items such as pay for accumulated unused leave or routine severance pay authorized by governing board policy. Normal separation costs are not allowable as direct costs to federal programs, but are allowable as indirect costs. State programs may have similar restrictions. Where federal or state program guidelines required that the LEA charge an employee's normal separation costs to an unrestricted resource rather than to the restricted program in which the employee worked, the LEA may identify and enter these costs on Line A for inclusion in the indirect cost pool.

Abnormal or mass separation costs are those costs resulting from actions taken by an LEA to influence employees to terminate their employment earlier than they normally would have. Abnormal or mass separation costs include retirement incentives such as a Golden Handshake or severance packages negotiated to effect termination. Abnormal or mass separation costs may not be charged to federal programs as either direct costs or indirect costs. Where an LEA paid abnormal or mass separation costs on behalf of positions in general administrative functions included in the indirect cost pool, the LEA must identify and enter these costs on Line B for exclusion from the pool.

**A. Normal Separation Costs (optional)**

Enter any normal separation costs paid on behalf of employees of restricted state or federal programs that were charged to an unrestricted resource (0000-1999) in funds 01, 09, and 62 with functions 1000-6999 or 8100-8400 rather than to the restricted program. These costs will be moved in Part III from base costs to the indirect cost pool. Retain supporting documentation. \_\_\_\_\_

**B. Abnormal or Mass Separation Costs (required)**

Enter any abnormal or mass separation costs paid on behalf of general administrative positions charged to unrestricted resources (0000-1999) in funds 01, 09, and 62 with functions 7200-7700. These costs will be moved in Part III from the indirect cost pool to base costs. If none, enter zero. 0.00

**Part III - Indirect Cost Rate Calculation (Funds 01, 09, and 62, unless indicated otherwise)**

**A. Indirect Costs**

1. Other General Administration, less portion charged to restricted resources or specific goals (Functions 7200-7600, objects 1000-5999, minus Line B9)	6,342,654.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,335,979.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	87,000.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	50,000.00
5. Plant Maintenance and Operations (portion relating to general administrative offices only) (Functions 8100-8400, objects 1000-5999 except 5100, times Part I, Line C)	558,926.46
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	0.00
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	8,374,559.46
9. Carry-Forward Adjustment (Part IV, Line F)	210,744.53
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	8,585,303.99

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	140,880,089.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	36,323,941.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	20,325,941.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,600,039.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	227,387.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,211,465.00
8. External Financial Audit - Single Audit and Other (Functions 7190-7191, objects 5000-5999, minus Part III, Line A3)	0.00
9. Other General Administration (portion charged to restricted resources or specific goals only) (Functions 7200-7600, resources 2000-9999, objects 1000-5999; Functions 7200-7600, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	20,855,880.54
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	0.00
13. Adjustment for Employment Separation Costs	
a. Less: Normal Separation Costs (Part II, Line A)	0.00
b. Plus: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
14. Adult Education (Fund 11, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,600,043.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	8,147,857.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	235,172,642.54

**C. Straight Indirect Cost Percentage Before Carry-Forward Adjustment**

(For information only - not for use when claiming/recovering indirect costs) (Line A8 divided by Line B18)	3.56%
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**D. Preliminary Proposed Indirect Cost Rate**

(For final approved fixed-with-carry-forward rate for use in 2014-15 see <a href="http://www.cde.ca.gov/fg/ac/ic">www.cde.ca.gov/fg/ac/ic</a> ) (Line A10 divided by Line B18)	3.65%
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**Part IV - Carry-forward Adjustment**

The carry-forward adjustment is an after-the-fact adjustment for the difference between indirect costs recoverable using the indirect cost rate approved for use in a given year, and the actual indirect costs incurred in that year. The carry-forward adjustment eliminates the need for LEAs to file amended federal reports when their actual indirect costs vary from the estimated indirect costs on which the approved rate was based.

Where the ratio of indirect costs incurred in the current year is less than the estimated ratio of indirect costs on which the approved rate for use in the current year was based, the carry-forward adjustment is limited by using either the approved rate times current year base costs, or the highest rate actually used to recover costs from any program times current year base costs, if the highest rate used was less than the approved rate. Rates used to recover costs from programs are displayed in Exhibit A.

<b>A. Indirect costs incurred in the current year (Part III, Line A8)</b>	<u>8,374,559.46</u>
<b>B. Carry-forward adjustment from prior year(s)</b>	
1. Carry-forward adjustment from the second prior year	<u>1,384,194.36</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
<b>C. Carry-forward adjustment for under- or over-recovery in the current year</b>	
1. Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (4.06%) times Part III, Line B18); zero if negative	<u>210,744.53</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (4.06%) times Part III, Line B18) or (the highest rate used to recover costs from any program (4.18%) times Part III, Line B18); zero if positive	<u>0.00</u>
<b>D. Preliminary carry-forward adjustment (Line C1 or C2)</b>	<u>210,744.53</u>
<b>E. Optional allocation of negative carry-forward adjustment over more than one year</b>	
<p>Where a negative carry-forward adjustment causes the proposed approved rate to fall below zero or would reduce the rate at which the LEA could recover indirect costs to such an extent that it would cause the LEA significant fiscal harm, the LEA may request that the carry-forward adjustment be allocated over more than one year. Where allocation of a negative carry-forward adjustment over more than one year does not resolve a negative rate, the CDE will work with the LEA on a case-by-case basis to establish an approved rate.</p>	
Option 1. Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	<u>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
<b>F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)</b>	<u>210,744.53</u>

Approved indirect cost rate: 4.06%  
Highest rate used in any program: 4.18%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	4,099,724.00	166,449.00	4.06%
01	3310	5,749,476.00	233,429.00	4.06%
01	3311	34,809.00	1,413.00	4.06%
01	3315	118,175.00	4,798.00	4.06%
01	3320	234,167.00	9,507.00	4.06%
01	3327	222,310.00	9,025.00	4.06%
01	3345	1,964.00	80.00	4.07%
01	3385	76,137.00	3,091.00	4.06%
01	3550	174,319.00	7,077.00	4.06%
01	4035	1,638,135.00	66,509.00	4.06%
01	4203	730,994.00	14,619.00	2.00%
01	4510	57,942.00	2,352.00	4.06%
01	5640	1,715,600.00	69,653.00	4.06%
01	5810	262,548.00	6,327.00	2.41%
01	6010	99,000.00	4,019.00	4.06%
01	6500	27,693,169.00	1,124,343.00	4.06%
01	6512	2,943,257.00	119,496.00	4.06%
01	6520	293,629.00	11,921.00	4.06%
01	6530	8,682.00	353.00	4.07%
01	6535	12,956.00	526.00	4.06%
01	6690	1,180.00	48.00	4.07%
01	7090	212,586.00	6,378.00	3.00%
01	7091	881,631.00	26,448.00	3.00%
01	7220	120,136.00	4,877.00	4.06%
01	7400	2,191,012.00	88,956.00	4.06%
01	7405	3,297,250.00	137,750.00	4.18%
01	8150	6,539,356.00	265,497.00	4.06%
01	9010	1,280,808.00	33,304.00	2.60%
09	7405	230,060.00	9,340.00	4.06%
12	6052	4,805.00	195.00	4.06%
12	6105	659,359.00	26,770.00	4.06%
12	9010	4,935,879.00	148,076.00	3.00%
13	5310	8,147,857.00	330,112.00	4.05%

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	164,849,991.00	-0.55%	163,949,071.00	-0.33%	163,411,559.00
2. Federal Revenues	8100-8299	440,528.00	-50.29%	218,972.00	0.00%	218,972.00
3. Other State Revenues	8300-8599	4,700,465.00	-2.81%	4,568,523.00	-0.28%	4,555,923.00
4. Other Local Revenues	8600-8799	6,735,281.00	-7.44%	6,233,845.00	-10.48%	5,580,285.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	(19,817,629.00)	7.01%	(21,206,604.00)	5.93%	(22,463,190.00)
6. Total (Sum lines A1 thru A5c)		156,908,636.00	-2.00%	153,763,807.00	-1.60%	151,303,549.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				82,901,495.00		88,858,024.00
b. Step & Column Adjustment				1,816,529.00		1,952,447.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				4,140,000.00		(180,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	82,901,495.00	7.19%	88,858,024.00	1.99%	90,630,471.00
2. Classified Salaries						
a. Base Salaries				22,974,962.00		24,135,340.00
b. Step & Column Adjustment				435,378.00		458,296.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				725,000.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	22,974,962.00	5.05%	24,135,340.00	1.90%	24,593,636.00
3. Employee Benefits	3000-3999	38,305,967.00	7.90%	41,332,757.00	3.84%	42,918,432.00
4. Books and Supplies	4000-4999	7,392,473.00	-12.39%	6,476,413.00	0.00%	6,476,413.00
5. Services and Other Operating Expenditures	5000-5999	10,378,728.00	-0.20%	10,357,717.00	1.06%	10,467,471.00
6. Capital Outlay	6000-6999	0.00	0.00%	932,776.00	-16.41%	779,688.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,397,123.00	55.59%	8,397,123.00	0.00%	8,397,123.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(2,923,398.00)	-33.27%	(1,950,892.00)	-5.14%	(1,850,595.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		164,427,350.00	8.58%	178,539,258.00	2.17%	182,412,639.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(7,518,714.00)		(24,775,451.00)		(31,109,090.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		70,205,745.63		62,687,031.63		37,911,580.63
2. Ending Fund Balance (Sum lines C and D1)		62,687,031.63		37,911,580.63		6,802,490.63
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	56,127.00		56,127.00		56,127.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,154,472.00		7,205,965.00		7,318,373.00
2. Unassigned/Unappropriated	9790	55,226,432.63		30,399,488.63	Negative, revise assignments	(822,009.37)
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		62,687,031.63		37,911,580.63		6,802,490.63



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	7,154,472.00		7,205,965.00		7,318,373.00
c. Unassigned/Unappropriated	9790	55,226,432.63		30,399,488.63		(822,009.37)
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		62,380,904.63		37,605,453.63		6,496,363.63
<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.						
B1d/ B2d 2014/15 \$4.1M certificated and \$725Kclassified increase is 27 additional teacher FTE due to lower class size waiver expiring in FY14, elimination of all furlough days and \$700K restricted certificated salary continuing with unrestricted funding, pending further layoff action; net with decline in enrollment. 2015/16 \$180K certificated decrease due decline in enrollment.						
B10 \$2,000,000 ongoing budget reductions required to maintain positive certification through 2015/16.						

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	5,879,956.00	0.00%	5,879,956.00	0.00%	5,879,956.00
2. Federal Revenues	8100-8299	14,292,394.00	-15.10%	12,134,293.00	0.00%	12,134,293.00
3. Other State Revenues	8300-8599	27,356,467.00	-19.88%	21,918,757.00	-6.31%	20,535,735.00
4. Other Local Revenues	8600-8799	1,508,230.00	-65.53%	519,953.00	0.00%	519,953.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%		0.00%	
b. Other Sources	8930-8979	0.00	0.00%		0.00%	
c. Contributions	8980-8999	19,817,629.00	7.01%	21,206,604.00	5.93%	22,463,190.00
6. Total (Sum lines A1 thru A5c)		68,854,676.00	-10.45%	61,659,563.00	-0.21%	61,533,127.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				25,289,234.00		24,167,273.00
b. Step & Column Adjustment				578,039.00		552,191.00
c. Cost-of-Living Adjustment						
d. Other Adjustments				(1,700,000.00)		(876,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	25,289,234.00	-4.44%	24,167,273.00	-1.34%	23,843,464.00
2. Classified Salaries						
a. Base Salaries				12,046,549.00		12,283,904.00
b. Step & Column Adjustment				237,355.00		242,059.00
c. Cost-of-Living Adjustment						
d. Other Adjustments						
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,046,549.00	1.97%	12,283,904.00	1.97%	12,525,963.00
3. Employee Benefits	3000-3999	10,354,996.00	2.02%	10,564,613.00	2.28%	10,805,757.00
4. Books and Supplies	4000-4999	7,360,326.00	-94.97%	370,378.00	0.00%	370,378.00
5. Services and Other Operating Expenditures	5000-5999	13,111,348.00	-13.42%	11,352,360.00	-2.10%	11,114,119.00
6. Capital Outlay	6000-6999	2,100,000.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,374,367.00	3.67%	1,424,781.00	3.70%	1,477,489.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	2,418,245.00	-38.13%	1,496,254.00	-6.70%	1,395,957.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%		0.00%	
b. Other Uses	7630-7699	0.00	0.00%		0.00%	
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		74,055,065.00	-16.74%	61,659,563.00	-0.21%	61,533,127.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)						
		(5,200,389.00)		0.00		0.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		5,200,389.27		0.27		0.27
2. Ending Fund Balance (Sum lines C and D1)		0.27		0.27		0.27
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.79		0.27		0.27
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	(0.52)		0.00		0.00
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)						
		0.27		0.27		0.27

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.						
B1d/B2d 2014/15 \$1.7M certificated is \$300K reduction of QEIA classes, \$700K decrease of one-time Common Core State Standards Implementation funding and \$700K restricted certificated salary continuing with unrestricted funding, pending further layoff action. 2015/16 \$876K certificated is an additional reduction of QEIA classes.						

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	170,729,947.00	-0.53%	169,829,027.00	-0.32%	169,291,515.00
2. Federal Revenues	8100-8299	14,732,922.00	-16.15%	12,353,265.00	0.00%	12,353,265.00
3. Other State Revenues	8300-8599	32,056,932.00	-17.37%	26,487,280.00	-5.27%	25,091,658.00
4. Other Local Revenues	8600-8799	8,243,511.00	-18.07%	6,753,798.00	-9.68%	6,100,238.00
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)		225,763,312.00	-4.58%	215,423,370.00	-1.20%	212,836,676.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				108,190,729.00		113,025,297.00
b. Step & Column Adjustment				2,394,568.00		2,504,638.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				2,440,000.00		(1,056,000.00)
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	108,190,729.00	4.47%	113,025,297.00	1.28%	114,473,935.00
2. Classified Salaries						
a. Base Salaries				35,021,511.00		36,419,244.00
b. Step & Column Adjustment				672,733.00		700,355.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				725,000.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	35,021,511.00	3.99%	36,419,244.00	1.92%	37,119,599.00
3. Employee Benefits	3000-3999	48,660,963.00	6.65%	51,897,370.00	3.52%	53,724,189.00
4. Books and Supplies	4000-4999	14,752,799.00	-53.59%	6,846,791.00	0.00%	6,846,791.00
5. Services and Other Operating Expenditures	5000-5999	23,490,076.00	-7.58%	21,710,077.00	-0.59%	21,581,590.00
6. Capital Outlay	6000-6999	2,100,000.00	-55.58%	932,776.00	-16.41%	779,688.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	6,771,490.00	45.05%	9,821,904.00	0.54%	9,874,612.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(505,153.00)	-10.00%	(454,638.00)	0.00%	(454,638.00)
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)		238,482,415.00	0.72%	240,198,821.00	1.56%	243,945,766.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
<b>(Line A6 minus line B11)</b>						
		(12,719,103.00)		(24,775,451.00)		(31,109,090.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		75,406,134.90		62,687,031.90		37,911,580.90
2. Ending Fund Balance (Sum lines C and D1)		62,687,031.90		37,911,580.90		6,802,490.90
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	250,000.00		250,000.00		250,000.00
b. Restricted	9740	0.79		0.27		0.27
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	56,127.00		56,127.00		56,127.00
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	7,154,472.00		7,205,965.00		7,318,373.00
2. Unassigned/Unappropriated	9790	55,226,432.11		30,399,488.63		(822,009.37)
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		62,687,031.90		37,911,580.90		6,802,490.90

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	7,154,472.00		7,205,965.00		7,318,373.00
c. Unassigned/Unappropriated	9790	55,226,432.63		30,399,488.63		(822,009.37)
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(0.52)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		62,380,904.11		37,605,453.63		6,496,363.63
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		26.16%		15.66%		2.66%
<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?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)						
		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)						
		26,439.23		26,342.94		26,246.65
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		238,482,415.00		240,198,821.00		243,945,766.00
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)		238,482,415.00		240,198,821.00		243,945,766.00
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)		7,154,472.45		7,205,964.63		7,318,372.98
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)		7,154,472.45		7,205,964.63		7,318,372.98
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		NO

Section I - Expenditures	Funds 01, 09, and 62			2013-14 Expenditures
	Goals	Functions	Objects	
A. Total state, federal, and local expenditures (all resources)	All	All	1000-7999	248,754,891.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	16,581,401.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	97,370.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	4,668,354.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	4,076,731.00
4. Other Transfers Out	All	9200	7200-7299	1,925,474.00
5. Interfund Transfers Out	All	9300	7600-7629	0.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	3,106,099.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	1,311,005.00
9. PERS Reduction	All	All	3801-3802	144,075.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			0.00
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				15,329,108.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			0.00
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				216,844,382.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				216,844,382.00

		2013-14 Annual ADA/ Exps. Per ADA
<b>Section II - Expenditures Per ADA</b>		
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		28,546.70
B. Supplemental Instructional Hours converted to ADA (Form AI, Column C, Lines 18 and 24 - Currently not collected due to flexibility provisions of SBX3 4 as amended by SB 70)*		
C. Total ADA before adjustments (Lines A plus B)		28,546.70
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		28,546.70
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,596.13
<b>Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)</b>		
	<b>Total</b>	<b>Per ADA</b>
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	197,247,904.52	6,884.97
1. Adjustment to base expenditure and expenditure per ADA amounts for LEAs failing prior year MOE calculation (From Section V)	0.00	0.00
2. Total adjusted base expenditure amounts (Line A plus Line A.1)	197,247,904.52	6,884.97
B. Required effort (Line A.2 times 90%)	177,523,114.07	6,196.47
C. Current year expenditures (Line I.G and Line II.F)	216,844,382.00	7,596.13
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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



Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	(336,599.00)	0.00	(505,153.00)				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	140,845.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	61,200.00	0.00	175,041.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	134,454.00	0.00	330,112.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	100.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
<b>TOTALS</b>	<b>336,599.00</b>	<b>(336,599.00)</b>	<b>505,153.00</b>	<b>(505,153.00)</b>	<b>0.00</b>	<b>0.00</b>		

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)	26,776.68	26,752.36	-0.1%	Met
1st Subsequent Year (2014-15)	26,620.65	26,590.98	-0.1%	Met
2nd Subsequent Year (2015-16)	26,522.91	26,494.69	-0.1%	Met

**1B. Comparison of District ADA to the Standard**

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

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

Explanation:  
(required if NOT met)

**2. CRITERION: Enrollment**

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

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

**2A. Calculating the District's Enrollment Variances**

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	27,457	27,455	0.0%	Met
1st Subsequent Year (2014-15)	27,357	27,355	0.0%	Met
2nd Subsequent Year (2015-16)	27,257	27,255	0.0%	Met

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

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

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

Explanation:  
(required if NOT met)

**3. CRITERION: ADA to Enrollment**

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	27,079	30,373	89.2%
Second Prior Year (2011-12)	26,978	30,136	89.5%
First Prior Year (2012-13)	26,599	29,854	89.1%
		Historical Average Ratio:	89.3%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		89.8%

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

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

Fiscal Year	Estimated P-2 ADA (Form AI, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	26,439	27,455	96.3%	Not Met
1st Subsequent Year (2014-15)	26,343	27,355	96.3%	Not Met
2nd Subsequent Year (2015-16)	26,247	27,255	96.3%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The Actual CBEDS enrollment includes district sponsored charter schools, whereas the estimated P-2 ADA included in criterion 2, item 2A does not. Orange Unified's 3 year average ADA to enrollment rate is 96.29%.

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

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

District's LCFF/Revenue Limit Standard Percentage Range:

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2013-14)	149,169,007.00		
1st Subsequent Year (2014-15)	150,999,933.00	180,587,695.00	19.6%	Not Met
2nd Subsequent Year (2015-16)	153,763,889.00	180,166,879.00	17.2%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The Budget adoption used the Revenue Limit Calculation whereas the 1st Interim used the LCFF Calculation.

**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)	120,148,157.13	130,940,871.86	91.8%
Second Prior Year (2011-12)	122,604,128.60	138,252,023.13	88.7%
First Prior Year (2012-13)	130,964,279.28	144,130,699.59	90.9%
Historical Average Ratio:			90.5%

	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):	87.5% to 93.5%	87.5% to 93.5%	87.5% to 93.5%

**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)	144,182,424.00	164,427,350.00	87.7%	Met
1st Subsequent Year (2014-15)	154,326,121.00	178,539,258.00	86.4%	Not Met
2nd Subsequent Year (2015-16)	158,142,539.00	182,412,639.00	86.7%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The subsequent years include the expiration of a class size waiver and reinstatement of 185 day certificated work calendar.

**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
<b>Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)</b>				
Current Year (2013-14)	12,479,192.00	14,732,922.00	18.1%	Yes
1st Subsequent Year (2014-15)	12,479,193.00	12,353,265.00	-1.0%	No
2nd Subsequent Year (2015-16)	12,479,193.00	12,353,265.00	-1.0%	No

Explanation:  
(required if Yes)

The Original Budget Adoption for the current year assumed federal funds fully expended. The 1st Interim reflects actual carryover and deferred revenues.

<b>Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)</b>				
Current Year (2013-14)	48,530,311.00	32,056,932.00	-33.9%	Yes
1st Subsequent Year (2014-15)	42,153,006.00	26,487,280.00	-37.2%	Yes
2nd Subsequent Year (2015-16)	40,987,404.00	25,091,658.00	-38.8%	Yes

Explanation:  
(required if Yes)

The Original Budget adoption assumed Tier III revenues, whereas the 1st Interim reflects LCFF funding. 2013/14 assumes Common Core State Standards Implementation funding fully expended. 2014/15 is the final year of QEIA funding.

<b>Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)</b>				
Current Year (2013-14)	7,328,067.00	8,243,511.00	12.5%	Yes
1st Subsequent Year (2014-15)	6,835,203.00	6,753,798.00	-1.2%	No
2nd Subsequent Year (2015-16)	6,893,757.00	6,100,238.00	-11.5%	Yes

Explanation:  
(required if Yes)

The Original Budget Adoption for the current year assumed the majority of local funds fully expended in FY13. The 1st Interim reflects actual carryover and deferred revenues. The 2nd Subsequent year assumes a \$700K decline in various locally funded grants.

<b>Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)</b>				
Current Year (2013-14)	11,573,028.00	14,752,799.00	27.5%	Yes
1st Subsequent Year (2014-15)	6,508,994.00	6,846,791.00	5.2%	Yes
2nd Subsequent Year (2015-16)	6,580,823.00	6,846,791.00	4.0%	No

Explanation:  
(required if Yes)

The Original Budget Adoption for the current year estimated carryovers from 2013/14 entitlements; whereas the 1st Interim includes actual carryover and deferred revenues which are excluded from the subsequent years.

<b>Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)</b>				
Current Year (2013-14)	19,288,228.00	23,490,076.00	21.8%	Yes
1st Subsequent Year (2014-15)	19,637,352.00	21,710,077.00	10.6%	Yes
2nd Subsequent Year (2015-16)	22,066,079.00	21,581,590.00	-2.2%	No

Explanation:  
(required if Yes)

The Original Budget Adoption for the current year estimated carryovers from 2013/14 entitlements; whereas the 1st Interim includes actual carryover and deferred revenues which are excluded from the subsequent years. The 1st Interim assumes additional ongoing RRM expenditures to maintain a 3% contribution.



**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)	68,337,570.00	55,033,365.00	-19.5%	Not Met
1st Subsequent Year (2014-15)	61,467,402.00	45,594,343.00	-25.8%	Not Met
2nd Subsequent Year (2015-16)	60,360,354.00	43,545,161.00	-27.9%	Not Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2013-14)	30,861,256.00	38,242,875.00	23.9%	Not Met
1st Subsequent Year (2014-15)	26,146,346.00	28,556,868.00	9.2%	Not Met
2nd Subsequent Year (2015-16)	28,646,902.00	28,428,381.00	-0.8%	Met

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

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

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

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

The Original Budget Adoption for the current year assumed federal funds fully expended. The 1st Interim reflects actual carryover and deferred revenues.

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

The Original Budget adoption assumed Tier III revenues, whereas the 1st Interim reflects LCFF funding. 2013/14 assumes Common Core State Standards Implementation funding fully expended. 2014/15 is the final year of QEIA funding.

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

The Original Budget Adoption for the current year assumed the majority of local funds fully expended in FY13. The 1st Interim reflects actual carryover and deferred revenues. The 2nd Subsequent year assumes a \$700K decline in various locally funded grants.

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

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

The Original Budget Adoption for the current year estimated carryovers from 2013/14 entitlements; whereas the 1st Interim includes actual carryover and deferred revenues which are excluded from the subsequent years.

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

The Original Budget Adoption for the current year estimated carryovers from 2013/14 entitlements; whereas the 1st Interim includes actual carryover and deferred revenues which are excluded from the subsequent years. The 1st Interim assumes additional ongoing RRM expenditures to maintain a 3% contribution.

**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	2,309,750.46	6,929,252.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		6,226,756.00	

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

- Not applicable (district does not participate in the Leroy F. Green School Facilities Act of 1998)
- Exempt (due to district's small size [EC Section 17070.75 (b)(2)(D)])
- 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)	26.2%	15.7%	2.7%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	8.7%	5.2%	0.9%

**8B. Calculating the District's Deficit Spending Percentages**

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	(7,518,714.00)	164,427,350.00	4.6%	Met
1st Subsequent Year (2014-15)	(24,775,451.00)	178,539,258.00	13.9%	Not Met
2nd Subsequent Year (2015-16)	(31,109,090.00)	182,412,639.00	17.1%	Not Met

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

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

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

**Explanation:**  
(required if NOT met)

The Unrestricted deficit spending is due to conservative budgeting in the revenue. The Governor's budget workshop in January should reveal better revenue estimates for the LCFF. Furlough days have not been negotiated for the outlying two years.

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

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

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

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

Fiscal Year	Ending Fund Balance General Fund Projected Year Totals (Form 011, Line F2 ) (Form MYPI, Line D2)	Status
Current Year (2013-14)	62,687,031.90	Met
1st Subsequent Year (2014-15)	37,911,580.90	Met
2nd Subsequent Year (2015-16)	6,802,490.90	Met

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

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

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

Explanation:  
(required if NOT met)

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

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

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

Fiscal Year	Ending Cash Balance General Fund (Form CASH, Line F, June Column)	Status
Current Year (2013-14)	72,759,279.00	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)	26,439	26,343	26,247
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): \_\_\_\_\_

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

**10B. Calculating the District's Reserve Standard**

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	238,482,415.00	240,198,821.00	243,945,766.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	238,482,415.00	240,198,821.00	243,945,766.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	7,154,472.45	7,205,964.63	7,318,372.98
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)	7,154,472.45	7,205,964.63	7,318,372.98

**10C. Calculating the District's Available Reserve Amount**

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	7,154,472.00	7,205,965.00	7,318,373.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	55,226,432.63	30,399,488.63	(822,009.37)
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)	(0.52)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	62,380,904.11	37,605,453.63	6,496,363.63
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	26.16%	15.66%	2.66%
<b>District's Reserve Standard (Section 10B, Line 7):</b>	<b>7,154,472.45</b>	<b>7,205,964.63</b>	<b>7,318,372.98</b>
Status:	Met	Met	Not Met

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

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

- 1a. STANDARD NOT MET - Available reserves are below the standard in one or more of the current year or two subsequent fiscal years. Provide reasons for reserves falling below the standard and what plans and actions are anticipated to increase reserves to, or above, the standard.

Explanation:  
(required if NOT met)

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**SUPPLEMENTAL INFORMATION**

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

**S1. Contingent Liabilities**

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

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

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

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

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

**S3. Temporary Interfund Borrowings**

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

1b. If Yes, identify the interfund borrowings:

**S4. Contingent Revenues**

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

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

**S5. Contributions**

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)</b>					
Current Year (2013-14)	(24,596,746.00)	(19,817,629.00)	-19.4%	(4,779,117.00)	Not Met
1st Subsequent Year (2014-15)	(24,607,952.00)	(21,206,604.00)	-13.8%	(3,401,348.00)	Not Met
2nd Subsequent Year (2015-16)	(26,439,837.00)	(22,463,190.00)	-15.0%	(3,976,647.00)	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)	959,196.00	0.00	-100.0%	(959,196.00)	Not Met
1st Subsequent Year (2014-15)	959,196.00	0.00	-100.0%	(959,196.00)	Not Met
2nd Subsequent Year (2015-16)	1,182,425.00	0.00	-100.0%	(1,182,425.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

The Original Budget Adoption for the current year included Transportation and Community Day School as restricted resources, whereas the 1st Interim reports these programs as Unrestricted therefore reducing the contribution to restricted programs.

- 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)

The Original Budget Adoption for the current year included the deferred maintenance transfer as an object 7615 transfer out. The 1st Interim shows the transfer to the deferred maintenance fund as an 8091 LCFF transfer.



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

**Explanation:**  
(required if NOT met)

The Original Budget Adoption for the current year included the deferred maintenance transfer as an object 7615 transfer out. The 1st Interim shows the transfer to the deferred maintenance fund as an 8091 LCFF transfer.

- 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)

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**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	16	various funds	743x	9,145,922
Certificates of Participation	11	Fund 56	743x	35,687,077
General Obligation Bonds				
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		various funds		3,768,486

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

Type of Commitment	# of Years Remaining	Funding Sources (Revenues)	Debt Service (Expenditures)	Principal Balance as of July 1, 2013
Equipment lease	5	various funds	743x	2,100,000

Type of Commitment (continued)	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	1,011,101	774,444	792,111	810,661
Certificates of Participation	3,124,960	3,256,537	3,390,545	3,525,643
General Obligation Bonds				
Supp Early Retirement Program	2,058,534			
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Type of Commitment	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Equipment lease				
<b>Total Annual Payments:</b>	<b>6,194,595</b>	<b>4,030,981</b>	<b>4,182,656</b>	<b>4,336,304</b>
<b>Has total annual payment increased over prior year (2012-13)?</b>	<b>No</b>	<b>No</b>	<b>No</b>	<b>No</b>

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

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DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	94,758,513.00	94,758,513.00
b. OPEB unfunded actuarial accrued liability (UAAL)	152,482,324.00	152,482,324.00
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	May 13, 2013	May 13, 2013

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	2,744,976.00	2,744,976.00
1st Subsequent Year (2014-15)	2,744,976.00	2,744,976.00
2nd Subsequent Year (2015-16)	2,744,976.00	2,744,976.00
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2013-14)	10,913,341.00	9,048,565.00
1st Subsequent Year (2014-15)	10,913,341.00	10,048,565.00
2nd Subsequent Year (2015-16)	10,913,341.00	10,048,565.00
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	6,152,199.00	6,152,199.00
1st Subsequent Year (2014-15)	6,152,199.00	6,152,199.00
2nd Subsequent Year (2015-16)	6,152,199.00	6,152,199.00
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	946	946
1st Subsequent Year (2014-15)	946	946
2nd Subsequent Year (2015-16)	946	946

4. Comments:

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

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

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

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

No
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c. If Yes to item 1a, have there been changes since budget adoption in self-insurance contributions?

No
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2. Self-Insurance Liabilities

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a.	4,074,000.00	4,074,000.00
b.	0.00	0.00

3. Self-Insurance Contributions

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

	Budget Adoption (Form 01CS, Item S7B)	First Interim
a. Current Year (2013-14)	1,562,924.00	1,562,924.00
a. 1st Subsequent Year (2014-15)	1,562,924.00	1,562,924.00
a. 2nd Subsequent Year (2015-16)	1,562,924.00	1,562,924.00
b. Current Year (2013-14)	1,562,924.00	1,562,924.00
b. 1st Subsequent Year (2014-15)	1,562,924.00	1,562,924.00
b. 2nd Subsequent Year (2015-16)	1,562,924.00	1,562,924.00

4. Comments:

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**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of budget adoption?

If Yes, complete number of FTEs, then skip to section S8B.  
If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	1,233.0	1,233.0	1,214.0	1,211.0

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

If Yes, and the corresponding public disclosure documents have been filed with the COE, complete questions 2 and 3.  
If Yes, and the corresponding public disclosure documents have not been filed with the COE, complete questions 2-5.  
If No, complete questions 6 and 7.

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

If Yes, complete questions 6 and 7.

**Negotiations Settled Since Budget Adoption**

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

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

If Yes, date of Superintendent and CBO certification:

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

If Yes, date of budget revision board adoption:

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

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year

**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

994,179

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
11,673,649	11,673,649	11,673,649
100.0%	100.0%	100.0%
0.0%	0.0%	0.0%

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

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

No		
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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:

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
2,210,407	2,367,324	2,351,395
2.3%	2.3%	2.3%

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

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

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

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

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

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

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

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

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

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	889.0	889.0	889.0	889.0

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

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

**Negotiations Settled Since Budget Adoption**

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

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

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

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

5. Salary settlement:

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

**One Year Agreement**

Total cost of salary settlement	(478,419)	0	0
% change in salary schedule from prior year	-1.8%		

or

**Multiyear Agreement**

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

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

**Negotiations Not Settled**

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

7. Amount included for any tentative salary schedule increases

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



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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	5,931,125	5,931,125	5,931,125
3. Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

No		
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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:

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	596,762	637,428	643,767
3. Percent change in step & column over prior year	2.0%	2.0%	2.0%

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

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

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

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

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

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

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

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

No

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

If No, continue with section S8C.

**Management/Supervisor/Confidential Salary and Benefit Negotiations**

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	127.0	127.0	127.0	127.0

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

Yes

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

If Yes, complete questions 3 and 4.

No

**Negotiations Settled Since Budget Adoption**

2. Salary settlement:

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

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

131,265

4. Amount included for any tentative salary schedule increases

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Amount included for any tentative salary schedule increases	0	0	0

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
Total cost of H&W benefits	1,131,251	1,131,251	1,131,251
Percent of H&W cost paid by employer	100.0%	100.0%	100.0%
Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
Cost of step & column adjustments	41,546	41,546	41,546
Percent change in step and column over prior year	0.0%	0.0%	0.0%

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Are costs of other benefits included in the interim and MYPs?	Yes	Yes	Yes
Total cost of other benefits	0	0	0
Percent change in cost of other benefits over prior year	0.0%	0.0%	0.0%

**S9. Status of Other Funds**

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

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

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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
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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)
  
- A2. Is the system of personnel position control independent from the payroll system?
  
- A3. Is enrollment decreasing in both the prior and current fiscal years?
  
- A4. Are new charter schools operating in district boundaries that impact the district's enrollment, either in the prior or current fiscal year?
  
- A5. Has the district entered into a bargaining agreement where any of the current or subsequent fiscal years of the agreement would result in salary increases that are expected to exceed the projected state funded cost-of-living adjustment?
  
- A6. Does the district provide uncapped (100% employer paid) health benefits for current or retired employees?
  
- A7. Is the district's financial system independent of the county office system?
  
- A8. Does the district have any reports that indicate fiscal distress pursuant to Education Code Section 42127.6(a)? (If Yes, provide copies to the county office of education.)
  
- A9. Have there been personnel changes in the superintendent or chief business official positions within the last 12 months?

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

Comments:  
(optional)

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

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