



**COVINA-VALLEY**  
UNIFIED SCHOOL DISTRICT



**Covina-Valley Unified School District**  
*“Creating Extraordinary Futures”*

**2013-14**  
**Second Interim Report**  
March 17, 2014

# Table of Contents

Introduction: Letter to the Superintendent

## 2013-14 Second Interim Assumptions

## Pages

I. Summary of Budget Assumptions	Pages 1.1 - 1.2
II. Revenue Considerations	Pages 2.1 - 2.7
III. Expenditure Considerations	Pages 3.1 - 3.4
IV. Financial Analysis	Pages 4.1 - 4.2
V. District Reserves	Pages 5.1 - 5.2
VI. Multi-Year Projections	Pages 6.1 - 6.7
VII. Budget Reports	
VIII. State Forms	



# **COVINA-VALLEY**

## UNIFIED SCHOOL DISTRICT

**District Superintendent**  
Catherine J. Nichols, Ed.D.

**Board of Education**  
Charles M. Kemp  
William L. Knoll  
Sue L. Maulucci  
Darrell A. Myrick  
Richard M. White

**Date:** March 17, 2014

**To:** Board Members and Superintendent Dr. Catherine J. Nichols

**From:** David A. Rivera, Chief Business Officer

**RE:** 2013-14 Second Interim Report

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### Background Information

Education Code (EC) Sections 35035(g), 42130, and 42131 require the Governing Board of each school district to certify at least twice a year to the district's ability to meet its financial obligations for the remainder of that fiscal year and for the subsequent two fiscal years. This is referred to as the Interim process.

The Second Interim Report for 2013-14 is due to the Los Angeles County Office of Education by March 15, 2014. This year, since March 15 falls on a Saturday, the report is due by March 17, 2014.

### Current Considerations

For 2013-14, the certification is accompanied by three years of financial reports: the interim report for the current year plus projections for two future years (fiscal years 2014-15 and 2015-16).

The reporting schedule is shown below:

	<u>Closing Date</u>	<u>Filing Date</u>
First Interim	Oct 31, 2013	Dec 15, 2013
Second Interim	Jan 31, 2014	Mar 15, 2014

School boards are required to adopt one of the three following certifications:

**Positive:** A school district that, based on current projections, **will meet** its financial obligations for the **current fiscal year and two subsequent fiscal years**.

**Qualified:** A school district that, based on current projections, **may not meet** its financial obligations for the **current fiscal year or subsequent two fiscal years**.

**Negative:** A school district that, based on current projections, **will be unable to** meet its financial obligations for the **current fiscal year of subsequent fiscal year**.

### Focus on the General Fund

This interim report focuses on the General Fund, the main operating fund of the District. With the General Fund, the focus is on the unrestricted, as opposed to the restricted or categorical portion. The State Report submitted to the county office is included in this document starting with Section VIII.

### Summary

Based on the realization of certain revenue and expenditure assumptions, the Board would be justified to adopt a **positive certification** that the District will be able to meet its financial obligations for this fiscal year and two subsequent years.

## **Section I**

### **2013-14 Summary of Second Interim Assumptions**

## Summary of Second Interim Assumptions

<u>LCFF Funding</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Funded ADA	12,724	12,363	11,985
Decrease in Funded ADA	(291)	(361)	(378)
 <u>Prior Year Base Revenue</u>	 \$5,282	 \$5,650	 \$6,435
% Increase per Student	6.97%	13.89%	3.20%
Cost Increase per Student	\$368	\$785	\$206
	<b>\$5,650</b>	<b>\$6,435</b>	<b>\$6,641</b>

Amount represents per-student level of funding

### 12-13 Categorical Funding (Tier III Programs)

Prior Year Revenue	\$1,251	\$1,280	\$1,317
% Increase per Student	2.29%	2.89%	3.11%
Cost Increase per Student	\$29	\$37	\$41
	<b>\$1,280</b>	<b>\$1,317</b>	<b>\$1,358</b>

Amount represents per-student funding for Categorical Programs

Prior Year Revenue	\$6,533	\$6,930	\$7,752
% Increase per Student	6.08%	11.86%	3.19%
Cost Increase per Student	\$397	\$822	\$247
	<b>\$6,930</b>	<b>\$7,752</b>	<b>\$7,999</b>

Amount represents per-student funding for combined totals

<u>On-Going (SELPA) Funds</u>	\$160,500	\$160,500	\$160,500
Administrative Unit Billing			

Second Interim  
Assumptions Summary -  
contd.

	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
<u>Restricted Program (COLA)</u>			
State Programs	1.565%	0.0%	0.0%
Special Education	1.565%	0.0%	0.0%
<u>Lottery (per ADA)</u>			
Unrestricted	\$126.00	\$126.00	\$126.00
Prop 98	\$31.00	\$31.00	\$31.00
<u>General Fund Contributions</u>			
Special Education	As Budgeted	Plus \$262,922	Plus \$183,822
Transportation	As Budgeted	Plus \$75,000	Plus \$75,000
<u>Step, Column, and Longevity</u>			
Incremental Costs	As Budgeted	\$845,351	\$845,351
<u>Health/Welfare Benefits</u>			
Incremental Contribution	As Budgeted	Subject to Negotiations	Subject to Negotiations
<u>Change in Teacher Staffing</u>			
Growth (Decline)	As Budgeted	(4)	(4)
<u>Utility Budgets</u>			
Incremental Change	As Budgeted	Plus \$179,769	Plus \$179,769
Interest Income	0.7%	0.7%	0.7%

## **Section II**

### **Revenue Considerations**



## Overview

### Local Control Funding Formula (LCFF):

- The Local Control Funding Formula was adopted in the State Budget Act under Assembly Bill (AB) 97. With the implementation of LCFF, the state permanently consolidated the 40 plus categorical programs with the base revenue limit to create a new funding base. Moving forward, the new calculations takes into consideration differentiated funding by grade spans. The current year targeted entitlements are \$6,952 for grades K - 3<sup>rd</sup>, \$7,056 for 4<sup>th</sup> - 6<sup>th</sup>, \$7,266 for 7<sup>th</sup> - 8<sup>th</sup>, \$8,419 for 9<sup>th</sup> - 12<sup>th</sup>.
- Another component of the funding reform includes the creation of supplemental and concentration grants that are designated to provide supplemental services to low-income, English learner students, and foster youths. The funding is tied to unduplicated pupil counts of respective populations. The Supplemental Grant provides a 20% stipend while the Concentration Grant generates an additional 50% stipend for served population above 55%.
- The Governor's policy goal was to simplify education funding while increasing accountability and transparency. Districts are required under the new LCFF Model to adopt a Local Control Accountability Plan concurrently with the district's spending plan that addresses eight state priorities. These priorities consist of the following categories: credentials/materials, pupil outcomes, parental involvement, pupil achievement, expulsion coordination, pupil engagement, school climate, adopt standards, course of study, and foster student services.
- Compared to previous Base Revenue Limit Calculations, the same principles apply in the LCFF Model with funding being tied to generated average-daily-attendance (ADA) and funding is based on higher of current or prior year ADA total. The conventional method of projecting (ADA) consists of adjusting enrollment projections by prior year absenteeism rate (3.70%). According to apportionment funding law, the high number between the current and prior year is used for LCFF funding purposes. Funded ADA for 2012-13 was 13,015 and is projected at 12,724 for the budget year. The model intends to be fully funded to targeted levels over an 8-year span.

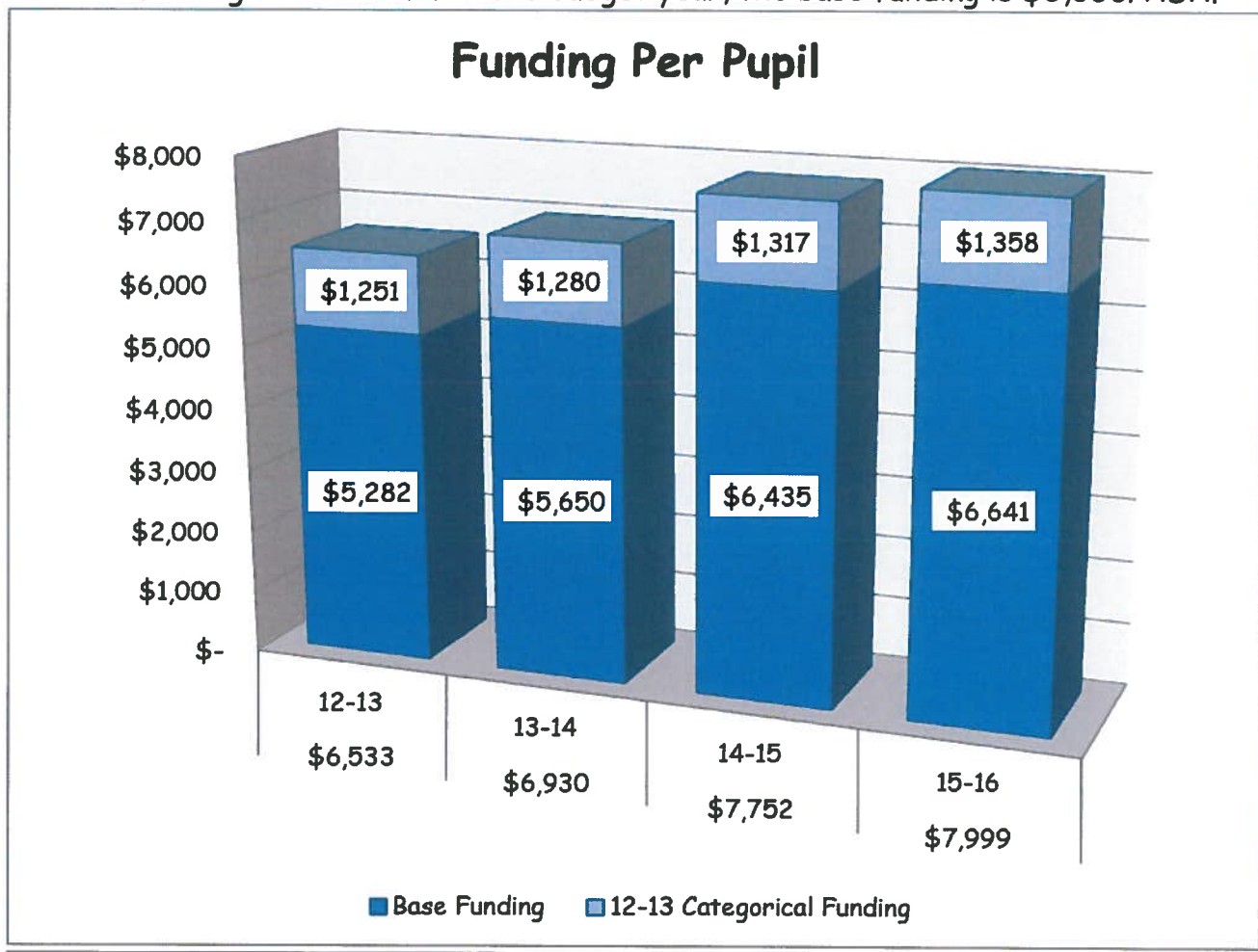
- Based on 2013-14 ADA estimates, the proposed LCFF funding level at full implementation (2020-21) is earmarked at \$123.3 million, an additional \$35.1 million over the budget year. Noteworthy factors impacting future revenue projections include changes in student enrollment population, captured ADA percentages, and tallies impacting augmented funding.
- Revenues are projected at \$88.2 million, an increase of \$3.2 million over the prior year. Components of revenues include the following:
  - ✓ \$11.2 million in property taxes (based on data provided by the Los Angeles County Assessor's Office)
  - ✓ \$12.2 million from the Education Protection Account (EPA)
  - ✓ \$64.8 million subsidized by the State (Commonly referred to as State Aid)
- Districts continue to experience delayed payments for a sizable portion of State Aid funding. For Covina-Valley Unified School District, the amount of the budget year funds deferred into the new fiscal year equals 19.34% or \$19.6 million.

## Per-Pupil Funding

The chart below illustrates actual per-pupil funding for the 2012-13 fiscal year and projected per-pupil LCFF funding for the budget year and subsequent two fiscal years.

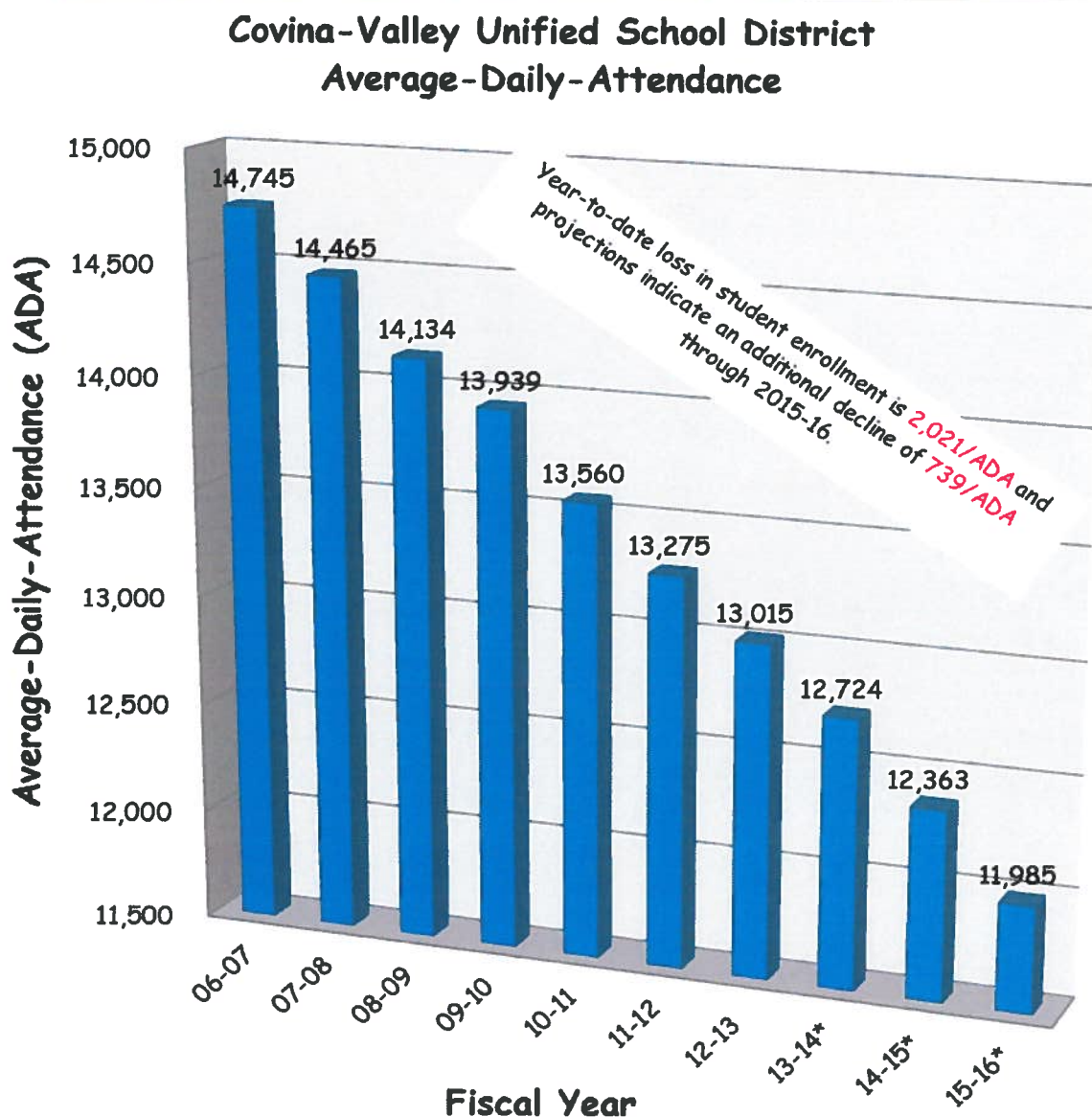
As referenced earlier in this document, a group of categorical programs were consolidated with base funding to establish new LCFF calculations. The categorical programs which total \$16.3 million are add-on amounts to the base grants and remain fixed at 2012-13 funding levels. The categorical per-pupil funding level represents the annual funding amount shown on a per-ADA basis, which is subject to change dependent on claimed ADA amounts.

The second factor on the chart is referred to as "Base Funding". This amount is calculated using funded Cost-of-Living-Adjustments (COLA's), Unduplicated Pupil Counts and GAP funding allocations. For the budget year, the base funding is \$5,650/ADA.



## Funded ADA Trends

The following graph illustrates funded average-daily-attendance trends of the District since 2003-04. Through the budget year, the District has already incurred a loss of 2,021 ADA. If the District had not experienced enrollment decline, then the additional funding realized in the current year would've been \$11.4 million ( $2,021/\text{ADA} \times \$5,650/\text{ADA}$ ) higher.



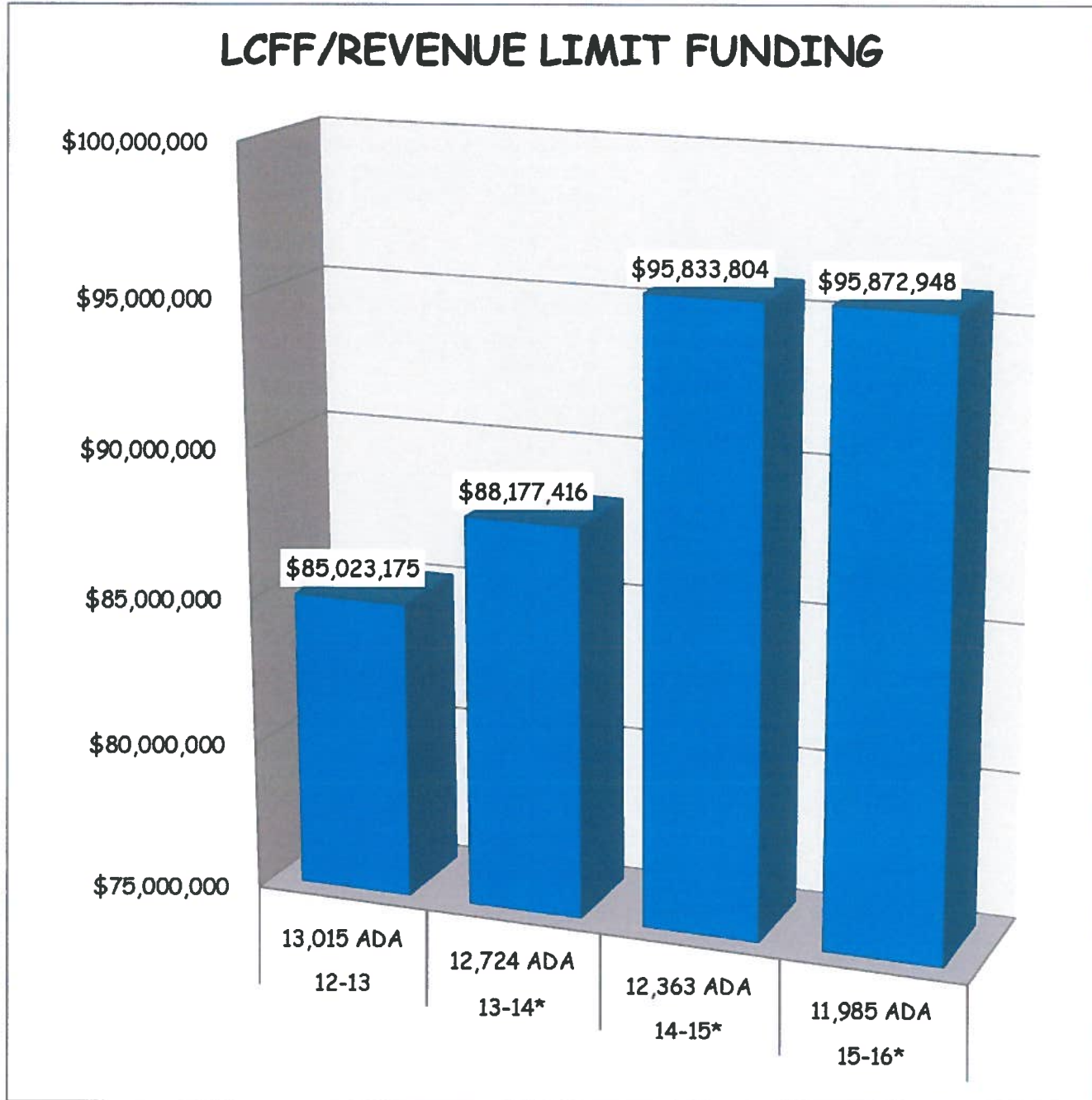
**Footnote:**

\*ADA projections were calculated using enrollment projections provided by Davis Demographics & Planning, Inc.

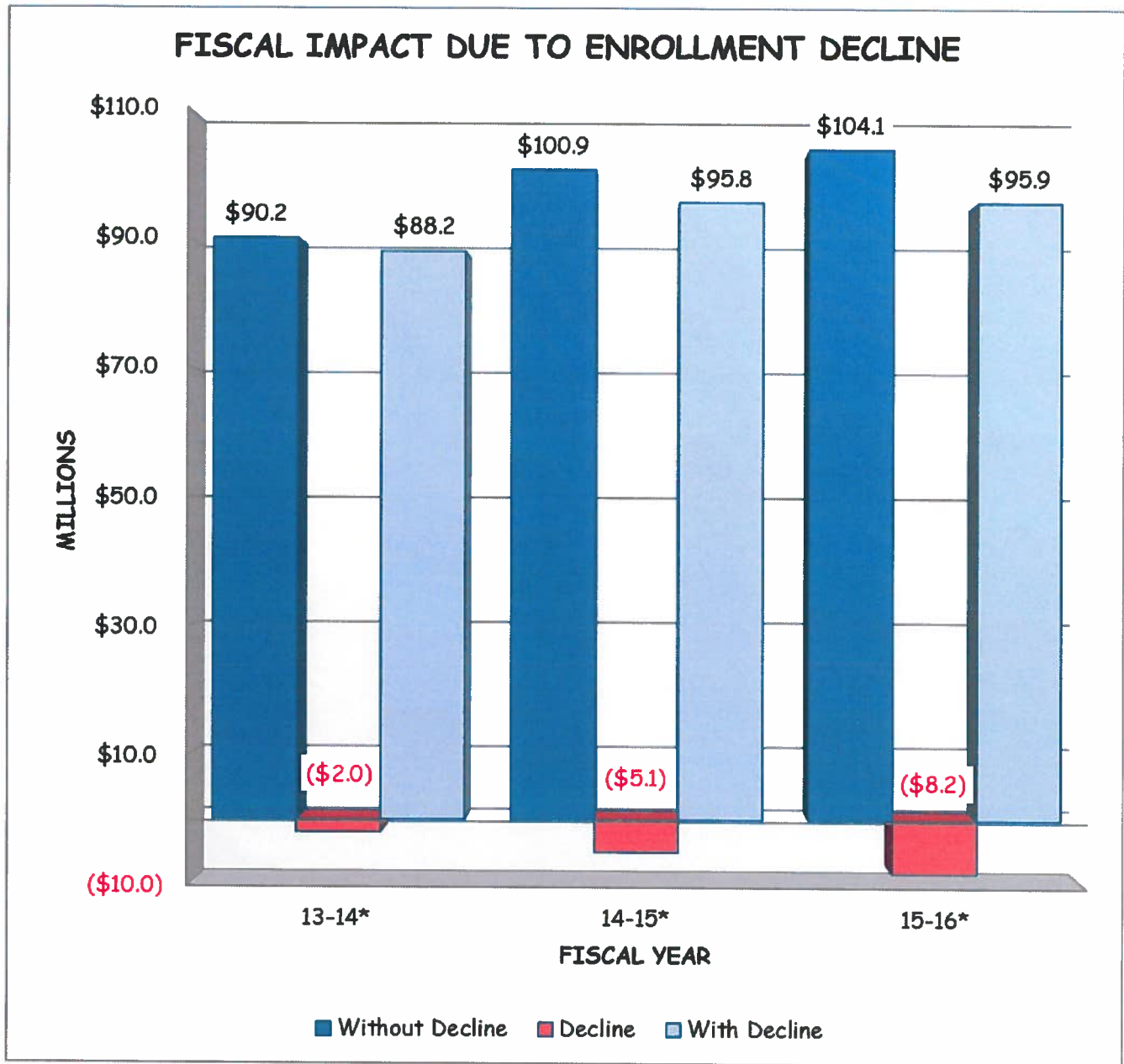
## Multi-Year LCFF Revenue Projections

The following chart illustrates actual projected revenues covering four fiscal periods.

For 2012-13, the amount reflects the consolidated total for base revenue and applied categorical programs. The revenue projections for 2013-14 include outlined assumptions shown under Section I of this document.



The chart below depicts the fiscal impact of enrollment decline on a year-by-year basis. Utilizing the 2012-13 fiscal year as a benchmark for funded ADA (13,015) you can see the difference in projected funding over three fiscal years. Based on current estimates, the anticipated loss in funding through 2015-16 is \$15.9 million.



### Other Programs:

- Unrestricted Lottery revenue (non-Proposition 20) continues to be budgeted at \$2.0 million. Program funding is computed at \$126 per unit of Annual ADA.
- Restricted Lottery revenue (Proposition 20) continues to be budgeted at \$562 thousand. Program funding is computed at \$31 per unit of Annual ADA.
- Mandated Block Grant revenue continues to be budgeted at \$485,155.
- Interest earnings are budgeted at \$200 thousand, assuming the following:
  - ✓ 0.7% interest rate on an average daily cash balance of \$10.0 million

## **Section III**

### **Expenditure Considerations**



## **Personnel Costs Additions/Deletions to Unrestricted General Fund**

The District is negotiating with both associations and a final agreement is still pending.

There are no significant changes in the level of staffing or annual projections.

### **Salary Calculations**

- Salary projections incorporate added costs for step, column, and longevity as follows:

<u>Fiscal Year</u>	<u>Total Amount</u>
2013-14	As Budgeted
2014-15	\$845,351
2015-16	\$845,351

### **Health and Welfare Benefits**

In November, the District reached a tentative agreement with both associations on changing insurance providers and modifying tier rate structure. For information purposes, shown on the following page are the new annual contribution levels for plan year 2014.

**New Four Tier Contribution Tables:**

<b>Blue Cross (HMO)</b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	5,105	-	5,105
Employee plus Child(ren)	8,583	350	8,933
Employee plus Spouse	11,701	550	12,251
Family	14,869	700	15,569
<b>Blue Cross (PPO)</b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	6,020	-	6,020
Employee plus Child(ren)	9,835	700	10,535
Employee plus Spouse	13,448	1,000	14,448
Family	16,961	1,400	18,361
<b>Kaiser</b>	<b>District Contribution</b>	<b>Employee Contribution</b>	<b>Combined Totals</b>
Employee Only	5,662	-	5,662
Employee plus Child(ren)	9,558	350	9,908
Employee plus Spouse	13,038	550	13,588
Family	16,568	700	17,268

### **Contributions to Statutory Benefits are Budgeted as Follows:**

- State Teachers Retirement System (STRS) 8.25%
- Public Employee Retirement System (PERS) 11.442%
- OASDI (Social Security for School Sector) 6.200%
- Medicare 1.450%
- State Unemployment Insurance (SUI) .0500%
- Workers Compensation Premium .620%
- OPEB Allocation (GASB 45) .350%
- OPEB Direct Cost (GASB 45) \$181/per F.T.E.

Note: In addition to salary costs, the added contribution for statutory benefits is equal to 10.720% plus \$181 per FTE for certificated staff and 20.112% plus \$181 per FTE for classified personnel subject to PERS.

### **Projected Certificated Personnel Staffing Ratios**

Grade Level	Enrollment	Student/Teacher Ratios
Kindergarten through Third	3,239	22:1
Four through Fifth	1,727	35:1
Sixth through Twelve	7,505	37:1

### **Noteworthy Changes In Unrestricted General Fund Expenditures**

- Substitute teacher costs continue to be budgeted at \$1.1 million. In accordance with Educational Code, teachers who have been laid off are paid at his or her per diem rate. This daily rate can range from \$315 to \$425. Other authorized pay rates consist of \$115 for short-term and up to \$218 for long-term assignments.
- Liability and property damage insurance in the General Fund is budgeted at \$369 thousand.
- Utility, postage, and other operating costs are budgeted at \$3.6 million. For the budget year, projections incorporated rate changes and demand charges. Telephone and postage are budgeted at \$530 thousand; natural gas for \$98 thousand; lights and power for \$2.2 million; laundry services for \$22 thousand; waste disposal for \$98 thousand; and water for \$656 thousand.

### **Changes in Contributions from the General Fund**

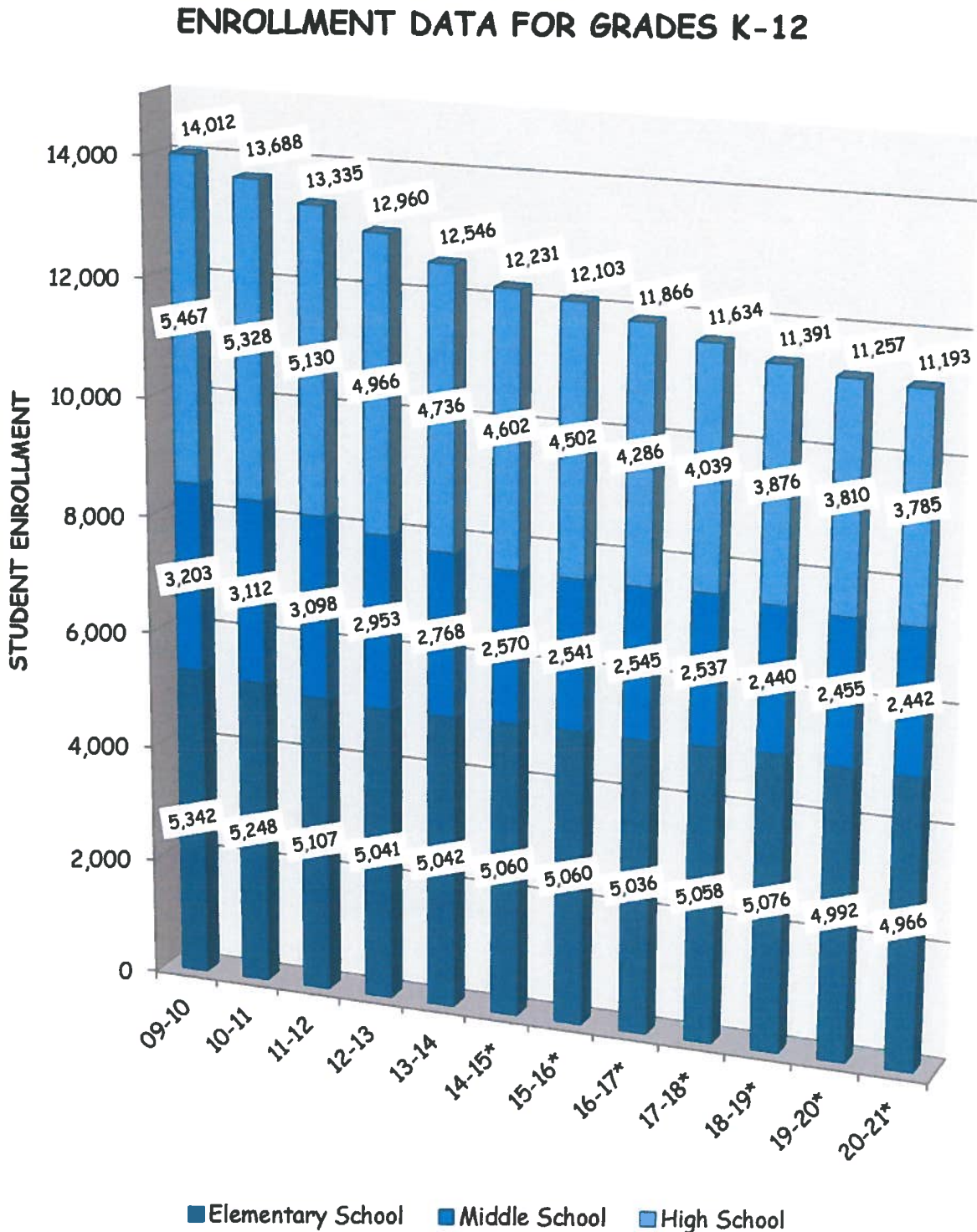
- Contributions are now budgeted at \$10.95 million, a decrease of \$22 thousand over earlier projections.

## **Section IV**

### **Financial Analysis**

## Student Enrollment Trends

The Second Interim Budget includes projections based on recent trends and utilizing available birth rate data. Multi-year projections have been updated accordingly.



Districts in Southern California started realizing a decline in student population as early as 2001-02. For Covina-Valley USD, enrollment decline did not materialize until the 2006-07 fiscal year. There are a multitude of reasons for the District incurring the level of enrollment decline over the last seven years. For the most part, the enrollment decline has much to do with the current economic conditions, affordable housing, and available employment. Financial experts have not been accurate in reporting the effects of the current economic recession. It is difficult to gauge when enrollment trends will stabilize. As depicted in the chart on the previous page, the District is targeted with the latest projection to realize continual declines in student enrollment at least through 2020-21. If these projections were to materialize, the cumulative decline in enrollment will be over 3,700 students.

## **Section V**

### **2013-14 District Reserves**



### Unrestricted Fund Balance - Exclusive of SELPA Financial Activities (Fund 01.1)

- The beginning fund balance for the budget year is \$16.8 million.
- The ending fund balance is projected to be \$14.4 million, a decrease of \$2.4 million over prior year.
- Components of the fund balance are as follow:
  - ✓ Necessary reserve (Non-spendable) for revolving cash account is \$35 thousand and \$57 thousand for warehouse inventory.
  - ✓ Assignments (set aside reserves) :
    - \$1.8 million for Fairvalley Vocational Center Project
    - \$2.0 million for proposed 2.5% Salary Improvements
    - \$960 thousand for proposed 1.2% Longevity Increase
  - ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked as at \$3.5 million.
  - ✓ The unassigned/unappropriated amount of the District reserves is now budgeted at \$6.0 million.

### **Restricted Fund Balance - Exclusive of SELPA Financial Activities (Fund 01.1)**

- The District receives funding that is designated by the grantee to be utilized for a specific purpose. Generally, these funds are to supplement District Baseline Programs and cannot be used to pay for general operating costs. As part of the audit process, the District contracts with a certified public accountant firm to audit District accounting records to ensure compliance with guidelines from granting agencies.
- The Beginning Fund Balance is reported at \$3.6 million.
- The Ending Fund Balance is estimated to be \$2.4 million.
- A detailed list of available balances by program is provided in the last section of this report.

**Section VI**  
**Multi-Year Projections**  
**(2014-15 and 2015-16)**

## **Budget Assumptions for 2014-15**

The projections are contingent using baseline data from 2013-14 plus relevant major changes itemized below:

### **Revenue Revisions**

- Decline in student enrollment by 361/ADA
- LCFF Gap Funding is budgeted at 28.05%
- Net increase of 11.86% in per-student-funding
- Update Lottery Funding for enrollment decline

### **Expenditure Revisions**

- Reduction of 4 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
  - ✓ Step/Scale/Longevity increases
  - ✓ Utilities
- Added General Fund Contributions
  - ✓ Special Education
  - ✓ Pupil Transportation (Regular and Special Education)

### **Projected Fund Balances - Unrestricted General Fund**

- The beginning fund balance for the budget year is \$14.4 million.
- The ending fund balance is projected to be \$18.6 million, an increase of \$4.2 million over prior year.
- The components of the ending fund balance are as follow:
  - ✓ Necessary reserve (Non-spendable) for revolving cash account is \$35 thousand and \$57 thousand for warehouse inventory.

- ✓ Assignment (set aside reserves) for the following items:
  - 2013-14 Fiscal Year
    - \$1.8 million for Fairvalley Vocational Center Project
    - \$4.0 million for proposed 2.5% Salary Improvements
    - \$1.9 million for proposed 1.2% Longevity Increase
  - 2014-15 Fiscal Year
    - \$1.6 million for proposed 2.0% Salary Improvements
    - \$0.4 million for proposed additional workday
- ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked as at \$3.5 million.
- ✓ The unassigned/unappropriated amount of the District reserves declined from \$6.0 million to \$5.3 million, a decrease of \$0.7 million in available reserves.

#### **Restricted Fund Balance - Exclusive of SELPA Financial Activities (Fund 01.1)**

- The Beginning Fund Balance is reported at \$2.4 million.

The Ending Fund Balance is estimated to be \$1.6 million.

## **Budget Assumptions for 2015-16**

The projections are contingent using baseline data from 2014-15 plus relevant major changes itemized below:

### **Revenue Revisions**

- Decline in student enrollment by 378/ADA
- Net increase of 3.19% in per-pupil funding
- Update Lottery Funding for enrollment decline

### **Expenditure Revisions**

- Reduction of 4 FTE in certificated staffing for enrollment decline
- Cost increases for operating costs
  - ✓ Step/Scale/Longevity increases
  - ✓ Board Election Costs
  - ✓ Utilities
- Added General Fund Contributions
  - ✓ Special Education
  - ✓ Pupil Transportation

## **Projected Fund Balances – Unrestricted General Fund**

- The beginning fund balance for the budget year is \$18.6 million.
- The ending fund balance is projected to be \$21.1 million, an increase of \$2.5 million over prior year.
- The components of the ending fund balance are as follow:
  - ✓ Necessary reserve (Non-spendable) for revolving cash account is \$35 thousand and \$57 thousand for warehouse inventory.

- ✓ Assignment (set aside reserves) for the following items:
  - 2013-14 Fiscal Year
    - \$1.8 million for Fairvalley Vocational Center Project
    - \$6.0 million for proposed 2.5% Salary Improvements
    - \$2.9 million for proposed 1.2% Longevity Increase
  - 2014-15 Fiscal Year
    - \$3.2 million for proposed 2.0% Salary Improvements
    - \$0.9 million for proposed additional workday
- ✓ The State mandatory 3% Economic Uncertainty Reserve is earmarked as at \$3.5 million.
- ✓ The unassigned/unappropriated amount of the District reserves declined from \$5.3 million to \$2.7 million, a decrease of \$2.6 million.

**Restricted Fund Balance - Exclusive of SELPA Financial Activities (Fund 01.1)**

- The Beginning Fund Balance is reported at \$1.6 million.
- The Ending Fund Balance is estimated to be \$1.2 million.

## **Budget Projections for the General Fund**

Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years. These totals incorporate revenues, expenditures and reserves for Fund 01.1 SELPA Funds. Projected ending fund balance for the SELPA Reserves is \$2.7 million.

	Second Interim Budget 2013-14	Projected 2014-15	Projected 2015-16
Beginning Fund Balance	\$ 23,100,347	\$ 19,546,526	\$ 23,015,189
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 23,100,347	\$ 19,546,526	\$ 23,015,189
Annual Revenues (includes other financing sources)	\$ 114,607,360	\$ 119,300,340	\$ 119,152,600
Annual Expenditures (includes other financing sources)	\$ 118,161,181	\$ 115,831,677	\$ 117,013,753
Changes in Fund Balance	\$ (3,553,821)	\$ 3,468,663	\$ 2,138,847
Projected Ending Fund Balance	\$ 19,546,526	\$ 23,015,189	\$ 25,154,036
I. Unavailable Reserves:	\$ 9,949,140	\$ 14,259,924	\$ 18,905,670
1.) Nonspendable:			
1. Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
2. Inventory	\$ 56,737	\$ 56,737	\$ 56,737
2.) Restricted Program Balances	\$ 5,091,670	\$ 4,402,454	\$ 4,048,200
3.) Assigned (See Footnote #1)	\$ 4,765,733	\$ 9,765,733	\$ 14,765,733
II. Total Unrestricted Fund Balance	\$ 9,597,386	\$ 8,755,265	\$ 6,248,365
1.) Reserve for Economic Uncertainty (3%)	\$ 3,544,836	\$ 3,474,951	\$ 3,510,413
2.) Available Reserves (See Footnote #2)	\$ 6,052,550	\$ 5,280,314	\$ 2,737,952
III. Available Reserves (Unrestricted Fund)	8.12%	7.56%	5.43%

### **Footnotes:**

- Details of Assigned Reserves are shown under Section V and Section VI of this document.
- Available Reserves (Unrestricted Fund) are projected to decline by \$3.3 million or 55% over the next two years.



### **Budget Projections for SELPA Administrative Unit Fund 01.1**

Summarized in the table below, is a recap of projected revenues, expenditures and fund balance totals for the current year and subsequent two years.

	<b>Second Interim Budget 2013-14</b>	<b>Projected 2014-15</b>	<b>Projected 2015-16</b>
Beginning Fund Balance	\$ 2,667,058	\$ 2,720,765	\$ 2,774,472
Audit Adjustment/Restatement	\$ -	\$ -	\$ -
Revised Fund Balance	\$ 2,667,058	\$ 2,720,765	\$ 2,774,472
Annual Revenues (includes other financing sources)	\$ 1,418,563	\$ 1,418,563	\$ 1,418,563
Annual Expenditures (includes other financing sources)	\$ 1,364,856	\$ 1,364,856	\$ 1,364,856
Changes in Fund Balance	\$ 53,707	\$ 53,707	\$ 53,707
Projected Ending Fund Balance	\$ 2,720,765	\$ 2,774,472	\$ 2,828,179
Restricted Fund Balance	\$ 2,720,765	\$ 2,774,472	\$ 2,828,179

## Cash Deferrals

- School districts should be receiving a regular allocation ranging from 5% to 9% per month. School districts will not be receiving any funding some months during the next school year. At year-end, the state will owe the average district about 20.0% of State Aid funding. For Covina-Valley USD, the actual outstanding balance owed is projected at \$19.6 million, or 19.34%, of State Aid funding.
- To address cash shortfalls, the District has participated in external borrowing through the selling of Tax Revenue Anticipation Notes (TRANS). To ensure cash liquidity, the District has issued the following TRANS:
  - ✓ 2013-14 TRAN of \$6.05 million
    - To be drawn down July 2013 and repaid January 2014
  - ✓ 2013-14 Mid-Year TRAN of \$12.0 million
    - To be repaid in July and August of 2014

## **Section VII**

### **Budget Reports**

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**UNRESTRICTED GENERAL FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ 68,262,089	\$ 83,640,647	\$ 83,640,647
Federal Revenues	\$ 250,000	\$ 250,000	\$ 250,000
State Revenues	\$ 11,907,472	\$ 2,529,334	\$ 2,529,334
Other Local Revenues	\$ 1,218,737	\$ 2,198,791	\$ 2,198,791
<b>Total Revenues</b>	<u>\$ 81,638,298</u>	<u>\$ 88,618,772</u>	<u>\$ 88,618,772</u>
<b>Expenditures</b>			
Certificated Salaries	\$ 42,143,028	\$ 42,148,365	\$ 42,189,986
Classified Salaries	\$ 10,808,456	\$ 11,747,403	\$ 11,733,764
Employee Benefits	\$ 15,535,573	\$ 16,676,966	\$ 16,681,516
Books and Supplies	\$ 2,257,505	\$ 2,463,396	\$ 2,517,128
Services and Other Operating	\$ 6,742,837	\$ 6,777,252	\$ 6,757,371
Capital Outlay	\$ 31,321	\$ 31,321	\$ 31,321
Other Outgo	\$ 1,239,809	\$ 1,754,949	\$ 1,754,949
Direct Support	\$ (1,644,426)	\$ (1,557,598)	\$ (1,612,380)
<b>Total Expenditures</b>	<u>\$ 77,114,103</u>	<u>\$ 80,042,054</u>	<u>\$ 80,053,655</u>
 Excess (deficiency) of revenues over expenditures	 \$ 4,524,195	 \$ 8,576,718	 \$ 8,565,117
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ 3,000,000	\$ (10,871,439)	\$ (10,849,384)
Interfund Transfers Out	\$ (216,315)	\$ (95,230)	\$ (95,230)
Contributions	\$ (9,993,551)	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (7,209,866)</u>	<u>\$ (10,966,669)</u>	<u>\$ (10,944,614)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ (2,685,671)	 \$ (2,389,951)	 \$ (2,379,497)
 <b>Beginning Fund Balance</b>	 \$ 14,082,675	 \$ 16,818,743	 \$ 16,813,743
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<u><b>\$ 14,082,675</b></u>	<u><b>\$ 16,818,743</b></u>	<u><b>\$ 16,813,743</b></u>
<b>Ending Fund Balance</b>	<u><b>\$ 11,397,004</b></u>	<u><b>\$ 14,428,792</b></u>	<u><b>\$ 14,434,246</b></u>
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737	\$ 56,737
Desig for Econ Uncertainties	\$ 3,376,246	\$ 3,530,567	\$ 3,544,836
Other Designations	\$ 560,000		
Other Designations-Fairvalley Vocationl Center		\$ 1,805,733	\$ 1,805,733
Other Designations-Employee Compensation			\$ 2,960,000
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Committed Stabilization Arrangements	\$ -	\$ -	\$ -
Undesignated	\$ 7,369,021	\$ 9,000,755	\$ 6,031,940
<b>Total Ending Fund Balance</b>	<u><b>\$ 11,397,004</b></u>	<u><b>\$ 14,428,792</b></u>	<u><b>\$ 14,434,246</b></u>
	-	-	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**RESTRICTED GENERAL FUND**  
**2013-14**

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ 2,436,769	\$ 2,436,769	\$ 2,436,769
Federal Revenues	\$ 6,334,655	\$ 5,877,046	\$ 5,814,962
State Revenues	\$ 11,935,239	\$ 12,380,183	\$ 12,482,519
Other Local Revenues	\$ 4,847,597	\$ 3,602,366	\$ 3,733,690
<b>Total Revenues</b>	<u>\$ 25,554,260</u>	<u>\$ 24,296,364</u>	<u>\$ 24,467,940</u>
<b>Expenditures</b>			
Certificated Salaries	\$ 10,764,013	\$ 10,071,685	\$ 10,406,439
Classified Salaries	\$ 6,550,416	\$ 5,298,384	\$ 5,431,091
Employee Benefits	\$ 4,987,919	\$ 4,419,591	\$ 4,459,247
Books and Supplies	\$ 1,827,449	\$ 4,661,850	\$ 4,338,925
Services and Other Operating	\$ 4,446,563	\$ 4,429,210	\$ 4,654,054
Capital Outlay	\$ 5,000	\$ 1,001,931	\$ 1,001,930
Other Outgo	\$ 5,465,965	\$ 5,257,497	\$ 5,212,035
Direct Support	\$ 1,162,558	\$ 1,076,926	\$ 1,142,719
<b>Total Expenditures</b>	<u>\$ 35,209,883</u>	<u>\$ 36,217,074</u>	<u>\$ 36,646,440</u>
Excess (deficiency) of revenues over expenditures	\$ (9,655,623)	\$ (11,920,710)	\$ (12,178,500)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ 1,000		\$ 1,000
Interfund Transfers Out	\$ (1,000)	\$ (1,000)	\$ (1,000)
Contributions	\$ 9,993,551	\$ 10,972,524	\$ 10,950,469
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 9,993,551</u>	<u>\$ 10,971,524</u>	<u>\$ 10,950,469</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ 337,928</u>	<u>\$ (949,186)</u>	<u>\$ (1,228,031)</u>
<b>Beginning Fund Balance</b>	\$ 5,462,073	\$ 3,614,546	\$ 3,614,546
<b>Audit Adjustment</b>	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 5,462,073</u>	<u>\$ 3,614,546</u>	<u>\$ 3,614,546</u>
<b>Ending Fund Balance</b>	<u>\$ 5,800,001</u>	<u>\$ 2,665,360</u>	<u>\$ 2,386,514</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -		
Reserve for Stores	\$ -		
Desig for Econ Uncertainties	\$ -		
Other Designations	\$ -		
Legally Restricted Fund Balance	\$ 5,800,001	\$ 2,665,360	\$ 2,386,514
Committed Stabilization Arrangements	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 5,800,001</u>	<u>\$ 2,665,360</u>	<u>\$ 2,386,514</u>
	-	0	0

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SELPA AU TRUST FUND**  
(Included in Restricted General Fund)  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ 64,715	\$ 83,619	\$ 83,619
State Revenues	\$ 1,400,048	\$ 1,283,594	\$ 1,329,944
Other Local Revenues	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Revenues</b>	<b>\$ 1,469,763</b>	<b>\$ 1,372,213</b>	<b>\$ 1,418,563</b>
<b>Expenditures</b>			
Certificated Salaries	\$ 126,600	\$ 126,600	\$ 126,600
Classified Salaries	\$ 171,688	\$ 173,902	\$ 174,042
Employee Benefits	\$ 78,584	\$ 94,704	\$ 94,704
Books and Supplies	\$ 40,295	\$ 40,829	\$ 40,389
Services and Other Operating	\$ 355,875	\$ 387,418	\$ 385,718
Capital Outlay	\$ 5,000	\$ 5,000	\$ 5,000
Other Outgo	\$ 561,354	\$ 490,053	\$ 538,403
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<b>\$ 1,339,396</b>	<b>\$ 1,318,506</b>	<b>\$ 1,364,856</b>
 Excess (deficiency) of revenues over expenditures	 \$ 130,367	 \$ 53,707	 \$ 53,707
 <b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -		
Interfund Transfers Out	\$ -		
Contributions	\$ -		
<b>Total Other Financing Sources (Uses)</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 130,367	 \$ 53,707	 \$ 53,707
 <b>Beginning Fund Balance</b>	<b>\$ 2,591,050</b>	<b>\$ 2,667,058</b>	<b>\$ 2,667,058</b>
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 2,591,050</b>	<b>\$ 2,667,058</b>	<b>\$ 2,667,058</b>
<b>Ending Fund Balance</b>	<b>\$ 2,721,417</b>	<b>\$ 2,720,765</b>	<b>\$ 2,720,765</b>
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ 2,721,417	\$ 2,720,765	\$ 2,720,765
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<b>\$ 2,721,417</b>	<b>\$ 2,720,765</b>	<b>\$ 2,720,765</b>
	-	-	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SUMMARY GENERAL FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ 70,698,858	\$ 86,077,416	\$ 86,077,416
Federal Revenues	\$ 6,584,655	\$ 6,210,665	\$ 6,148,581
State Revenues	\$ 23,842,711	\$ 16,193,111	\$ 16,341,797
Other Local Revenues	\$ 6,066,334	\$ 5,806,157	\$ 5,937,481
<b>Total Revenues</b>	<u>\$ 107,192,558</u>	<u>\$ 114,287,349</u>	<u>\$ 114,505,275</u>
<b>Expenditures</b>			
Certificated Salaries	\$ 52,907,041	\$ 52,346,650	\$ 52,723,025
Classified Salaries	\$ 17,358,872	\$ 17,219,689	\$ 17,338,897
Employee Benefits	\$ 20,523,492	\$ 21,191,261	\$ 21,235,467
Books and Supplies	\$ 4,084,954	\$ 7,166,075	\$ 6,896,442
Services and Other Operating	\$ 11,189,400	\$ 11,593,880	\$ 11,797,143
Capital Outlay	\$ 36,321	\$ 1,038,252	\$ 1,038,251
Other Outgo	\$ 6,705,774	\$ 7,514,191	\$ 7,517,079
Direct Support	\$ (481,868)	\$ (480,672)	\$ (481,353)
<b>Total Expenditures</b>	<u>\$ 112,323,986</u>	<u>\$ 117,589,326</u>	<u>\$ 118,064,951</u>
Excess (deficiency) of revenues over expenditures	\$ (5,131,428)	\$ (3,301,977)	\$ (3,559,676)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ 3,001,000	\$ 102,085	\$ 102,085
Interfund Transfers Out	\$ (217,315)	\$ (96,230)	\$ (96,230)
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 2,783,685</u>	<u>\$ 5,855</u>	<u>\$ 5,855</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (2,347,743)</u>	<u>\$ (3,296,122)</u>	<u>\$ (3,553,821)</u>
<b>Beginning Fund Balance</b>	\$ 19,544,748	\$ 23,100,347	\$ 23,100,347
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 19,544,748	\$ 23,100,347	\$ 23,100,347
<b>Ending Fund Balance</b>	<u>\$ 17,197,006</u>	<u>\$ 19,804,226</u>	<u>\$ 19,546,526</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ 35,000	\$ 35,000	\$ 35,000
Reserve for Stores	\$ 56,737	\$ 56,737	\$ 56,737
Desig for Econ Uncertainties	\$ 3,376,246	\$ 3,530,567	\$ 3,544,836
Other Designations	\$ 560,000		
Other Designations-Fairvalley Vocational Center		\$ 1,805,733	\$ 1,805,733
Other Designations-Employee Compensation			\$ 2,960,000
Legally Restricted Fund Balance	\$ 5,800,001	\$ 5,359,824	\$ 5,091,670
Committed Stabilization Arrangements	\$ -	\$ -	\$ -
Undesignated	\$ 7,369,021	\$ 9,016,365	\$ 6,052,550
<b>Total Ending Fund Balance</b>	<u>\$ 17,197,006</u>	<u>\$ 19,804,226</u>	<u>\$ 19,546,526</u>
	-	-	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SPECIAL EDUCATION PASS- THROUGH FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ 17,342,995	\$ 17,342,995	\$ 16,796,562
State Revenues	\$ 48,680,719	\$ 48,638,458	\$ 48,662,151
Other Local Revenues	\$ 1,000	\$ 1,000	\$ 1,000
<b>Total Revenues</b>	<u>\$ 66,024,714</u>	<u>\$ 65,982,453</u>	<u>\$ 65,459,713</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 66,023,714	\$ 65,981,453	\$ 65,458,713
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 66,023,714</u>	<u>\$ 65,981,453</u>	<u>\$ 65,458,713</u>
Excess (deficiency) of revenues over expenditures	\$ 1,000	\$ 1,000	\$ 1,000
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 1,000	\$ 1,000	\$ 1,000
<b>Beginning Fund Balance</b>	\$ 1,000	\$ 586	\$ 586
<b>Audit Adjustment</b>	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 1,000</u>	<u>\$ 586</u>	<u>\$ 586</u>
<b>Ending Fund Balance</b>	<u>\$ 2,000</u>	<u>\$ 1,586</u>	<u>\$ 1,586</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ 2,000	\$ 1,586	\$ 1,586
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 2,000</u>	<u>\$ 1,586</u>	<u>\$ 1,586</u>
	-	-	-



**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**ADULT EDUCATION FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ 2,100,000	\$ 2,100,000
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ 5,230,530	\$ -	\$ -
Other Local Revenues	\$ 1,446,860	\$ 1,446,860	\$ 1,184,540
<b>Total Revenues</b>	<u>\$ 6,677,390</u>	<u>\$ 3,546,860</u>	<u>\$ 3,284,540</u>
<b>Expenditures</b>			
Certificated Salaries	\$ 1,029,128	\$ 1,019,807	\$ 1,019,807
Classified Salaries	\$ 838,715	\$ 625,611	\$ 625,611
Employee Benefits	\$ 596,405	\$ 417,843	\$ 417,843
Books and Supplies	\$ 567,347	\$ 525,574	\$ 525,575
Services and Other Operating	\$ 495,607	\$ 480,690	\$ 480,690
Capital Outlay	\$ 1,943,140	\$ -	\$ -
Other Outgo	\$ 28,928	\$ 28,928	\$ 28,928
Direct Support	\$ 194,172	\$ 194,172	\$ 194,172
<b>Total Expenditures</b>	<u>\$ 5,693,442</u>	<u>\$ 3,292,625</u>	<u>\$ 3,292,626</u>
Excess (deficiency) of revenues over expenditures	\$ 983,948	\$ 254,235	\$ (8,086)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ 51,085	\$ -	\$ -
Interfund Transfers Out	\$ (3,000,000)	\$ (51,085)	\$ (51,085)
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ (2,948,915)</u>	<u>\$ (51,085)</u>	<u>\$ (51,085)</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (1,964,967)</u>	<u>\$ 203,150</u>	<u>\$ (59,171)</u>
<b>Beginning Fund Balance</b>	\$ 2,514,387	\$ 59,171	\$ 59,171
Audit Adjustment	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 2,514,387</u>	<u>\$ 59,171</u>	<u>\$ 59,171</u>
<b>Ending Fund Balance</b>	<u>\$ 549,420</u>	<u>\$ 262,321</u>	<u>\$ (0)</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Design for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ 549,420	\$ 262,320	\$ -
Legally Restricted Fund Balance	\$ -	\$ 1	\$ -
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 549,420</u>	<u>\$ 262,321</u>	<u>\$ -</u>
	-	-	(0)

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**CHILD DEVELOPMENT FUND**  
**2013-14**

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ 615,193	\$ 606,582	\$ 597,559
State Revenues	\$ 960,776	\$ 981,737	\$ 1,001,852
Other Local Revenues	\$ 40,500	\$ 40,500	\$ 40,500
<b>Total Revenues</b>	<u>\$ 1,616,469</u>	<u>\$ 1,628,819</u>	<u>\$ 1,639,911</u>
<b>Expenditures</b>			
Certificated Salaries	\$ 657,260	\$ 668,340	\$ 678,345
Classified Salaries	\$ 457,060	\$ 401,060	\$ 402,052
Employee Benefits	\$ 341,998	\$ 335,136	\$ 335,815
Books and Supplies	\$ 180,424	\$ 177,426	\$ 183,026
Services and Other Operating	\$ 91,676	\$ 92,912	\$ 99,603
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 3,170	\$ 3,170	\$ 3,170
Direct Support	\$ 86,469	\$ 85,273	\$ 85,954
<b>Total Expenditures</b>	<u>\$ 1,818,057</u>	<u>\$ 1,763,317</u>	<u>\$ 1,787,965</u>
Excess (deficiency) of revenues over expenditures	\$ (201,588)	\$ (134,498)	\$ (148,054)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ 165,230	\$ 95,230	\$ 95,230
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ 165,230</u>	<u>\$ 95,230</u>	<u>\$ 95,230</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (36,358)</u>	<u>\$ (39,268)</u>	<u>\$ (52,824)</u>
<b>Beginning Fund Balance</b>	\$ 84,623	\$ 125,533	\$ 125,533
Audit Adjustment	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 84,623</u>	<u>\$ 125,533</u>	<u>\$ 125,533</u>
<b>Ending Fund Balance</b>	<u>\$ 48,265</u>	<u>\$ 86,265</u>	<u>\$ 72,709</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores <i>P</i>	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ 8,000	\$ 4,001	\$ 4,000
Legally Restricted Fund Balance	\$ 40,265	\$ 82,264	\$ 68,709
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 48,265</u>	<u>\$ 86,265</u>	<u>\$ 72,709</u>
	0	0	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**CAFETERIA SPECIAL REVENUE FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ 4,389,213	\$ 4,402,681	\$ 4,452,070
State Revenues	\$ 370,865	\$ 371,823	\$ 385,765
Other Local Revenues	\$ 1,001,641	\$ 1,001,341	\$ 863,240
<b>Total Revenues</b>	<u>\$ 5,761,719</u>	<u>\$ 5,775,845</u>	<u>\$ 5,701,075</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 1,706,210	\$ 1,814,560	\$ 1,853,110
Employee Benefits	\$ 522,419	\$ 570,412	\$ 576,416
Books and Supplies	\$ 2,766,629	\$ 2,890,721	\$ 2,920,477
Services and Other Operating	\$ 184,281	\$ 215,566	\$ 227,526
Capital Outlay	\$ 407,000	\$ 521,000	\$ 521,000
Other Outgo	\$ 5,725	\$ 5,725	\$ 5,725
Direct Support	\$ 201,227	\$ 201,227	\$ 201,227
<b>Total Expenditures</b>	<u>\$ 5,793,491</u>	<u>\$ 6,219,211</u>	<u>\$ 6,305,481</u>
Excess (deficiency) of revenues over expenditures	\$ (31,772)	\$ (443,366)	\$ (604,406)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (31,772)	\$ (443,366)	\$ (604,406)
<b>Beginning Fund Balance</b>	\$ 4,033,811	\$ 4,821,538	\$ 4,821,538
Audit Adjustment	\$ -	\$ -	\$ -
Adjusted Beginning Fund Balance	\$ 4,033,811	\$ 4,821,538	\$ 4,821,538
<b>Ending Fund Balance</b>	<u>\$ 4,002,039</u>	<u>\$ 4,378,172</u>	<u>\$ 4,217,131</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ 4,002,039	\$ 4,378,172	\$ 4,217,131
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 4,002,039</u>	<u>\$ 4,378,172</u>	<u>\$ 4,217,131</u>
	-	-	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**DEFERRED MAINTENANCE FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 2,000	\$ 2,000	\$ 2,000
<b>Total Revenues</b>	<u>\$ 2,000</u>	<u>\$ 2,000</u>	<u>\$ 2,000</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ 266,805	\$ 210,578	\$ 210,578
Services and Other Operating	\$ 4,000	\$ 47,000	\$ 47,000
Capital Outlay	\$ 658,702	\$ 865,033	\$ 865,033
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 929,507</u>	<u>\$ 1,122,611</u>	<u>\$ 1,122,611</u>
Excess (deficiency) of revenues over expenditures	\$ (927,507)	\$ (1,120,611)	\$ (1,120,611)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (927,507)</u>	<u>\$ (1,120,611)</u>	<u>\$ (1,120,611)</u>
<b>Beginning Fund Balance</b>	\$ 927,507	\$ 1,159,348	\$ 1,159,348
Audit Adjustment	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 927,507</u>	<u>\$ 1,159,348</u>	<u>\$ 1,159,348</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ 38,737</u>	<u>\$ 38,737</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ 38,737	\$ 38,737
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ 38,737</u>	<u>\$ 38,737</u>
	-	-	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**BUILDING FUND**  
**2013-14**

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 5,812	\$ 48,765	\$ 48,765
<b>Total Revenues</b>	<u>\$ 5,812</u>	<u>\$ 48,765</u>	<u>\$ 48,765</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 29,910	\$ 1,410	\$ 1,410
Employee Benefits	\$ 3,077	\$ 148	\$ 148
Books and Supplies	\$ 1,047	\$ 587,357	\$ 587,357
Services and Other Operating	\$ 110,834	\$ 1,243,636	\$ 1,243,636
Capital Outlay	\$ 4,856,635	\$ 10,468,651	\$ 10,468,651
Other Outgo	\$ 337,291	\$ 157,500	\$ 157,500
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 5,338,794</u>	<u>\$ 12,458,702</u>	<u>\$ 12,458,702</u>
Excess (deficiency) of revenues over expenditures	\$ (5,332,982)	\$ (12,409,937)	\$ (12,409,937)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Other Sources/Uses	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (5,332,982)</u>	<u>\$ (12,409,937)</u>	<u>\$ (12,409,937)</u>
<b>Beginning Fund Balance</b>	\$ 25,755,262	\$ 27,873,561	\$ 27,873,561
Audit Adjustment	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 25,755,262</u>	<u>\$ 27,873,561</u>	<u>\$ 27,873,561</u>
<b>Ending Fund Balance</b>	<u>\$ 20,422,280</u>	<u>\$ 15,463,624</u>	<u>\$ 15,463,624</u>
<i>Components of Ending Fund Balance:</i>		\$ -	\$ -
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ 20,422,280	\$ 15,463,624	\$ 15,463,624
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 20,422,280</u>	<u>\$ 15,463,624</u>	<u>\$ 15,463,624</u>

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**CAPITAL FACILITIES FUND**  
**2013-14**

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 115,713	\$ 275,713	\$ 275,713
<b>Total Revenues</b>	<u>\$ 115,713</u>	<u>\$ 275,713</u>	<u>\$ 275,713</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ 3,250	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ 1,000,000	\$ 933,000	\$ 933,000
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 1,003,250</u>	<u>\$ 933,000</u>	<u>\$ 933,000</u>
Excess (deficiency) of revenues over expenditures	\$ (887,537)	\$ (657,287)	\$ (657,287)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	<u>\$ (887,537)</u>	<u>\$ (657,287)</u>	<u>\$ (657,287)</u>
<b>Beginning Fund Balance</b>	\$ 2,176,306	\$ 821,350	\$ 821,350
Audit Adjustment	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 2,176,306</u>	<u>\$ 821,350</u>	<u>\$ 821,350</u>
<b>Ending Fund Balance</b>	<u>\$ 1,288,769</u>	<u>\$ 164,063</u>	<u>\$ 164,063</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ 1,288,769	\$ 164,063	\$ 164,063
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 1,288,769</u>	<u>\$ 164,063</u>	<u>\$ 164,063</u>
	-	-	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**COUNTY SCHOOL FACILITIES FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 8,000	\$ 8,000	\$ 8,000
<b>Total Revenues</b>	<u>\$ 8,000</u>	<u>\$ 8,000</u>	<u>\$ 8,000</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ 8,000	\$ 8,000	\$ 8,000
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ 8,000	\$ 8,000	\$ 8,000
<b>Beginning Fund Balance</b>	\$ 2,877,972	\$ 2,915,086	\$ 2,915,086
<b>Audit Adjustment</b>	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 2,877,972</u>	<u>\$ 2,915,086</u>	<u>\$ 2,915,086</u>
<b>Ending Fund Balance</b>	<u>\$ 2,885,972</u>	<u>\$ 2,923,086</u>	<u>\$ 2,923,086</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ 6,550	\$ 6,550
Legally Restricted Fund Balance	\$ 2,885,972	\$ 2,916,535	\$ 2,916,535
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 2,885,972</u>	<u>\$ 2,923,086</u>	<u>\$ 2,923,086</u>
	-	-	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SPECIAL RESERVE - CAPITAL OUTLAY FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ -	\$ 1	\$ 1
<b>Total Revenues</b>	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ 11	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ -</u>	<u>\$ 11</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures	\$ -	\$ (10)	\$ 1
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ -	\$ (10)	\$ 1
<b>Beginning Fund Balance</b>	\$ -	\$ 10	\$ 10
<b>Audit Adjustment</b>	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ -</u>	<u>\$ 10</u>	<u>\$ 10</u>
<b>Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ 11
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 11</u>
	-	-	-



**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**BOND INTEREST AND REDEMPTION FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 6,562,282	\$ 8,128,287	\$ 8,128,287
<b>Total Revenues</b>	<u>\$ 6,562,282</u>	<u>\$ 8,128,287</u>	<u>\$ 8,128,287</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ -	\$ -	\$ -
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ 6,860,681	\$ 7,563,859	\$ 7,563,859
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 6,860,681</u>	<u>\$ 7,563,859</u>	<u>\$ 7,563,859</u>
Excess (deficiency) of revenues over expenditures	\$ (298,399)	\$ 564,428	\$ 564,428
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (298,399)	\$ 564,428	\$ 564,428
<b>Beginning Fund Balance</b>	\$ 3,469,302	\$ 4,954,341	\$ 4,954,341
Audit Adjustment	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 3,469,302</u>	<u>\$ 4,954,341</u>	<u>\$ 4,954,341</u>
<b>Ending Fund Balance</b>	<u>\$ 3,170,903</u>	<u>\$ 5,518,769</u>	<u>\$ 5,518,769</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ 3,170,903	\$ 5,518,769	\$ 5,518,769
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ -	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u>\$ 3,170,903</u>	<u>\$ 5,518,769</u>	<u>\$ 5,518,769</u>
	-	-	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**OTHER ENTERPRISE FUND**  
**2013-14**

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 500,252	\$ 499,774	\$ 499,774
<b>Total Revenues</b>	<u>\$ 500,252</u>	<u>\$ 499,774</u>	<u>\$ 499,774</u>
<b>Expenditures</b>			
Certificated Salaries	\$ 255	\$ 255	\$ 255
Classified Salaries	\$ 299,216	\$ 292,480	\$ 293,167
Employee Benefits	\$ 71,273	\$ 71,272	\$ 71,353
Books and Supplies	\$ 17,575	\$ 17,500	\$ 19,500
Services and Other Operating	\$ 8,928	\$ 8,967	\$ 8,947
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 397,247</u>	<u>\$ 390,474</u>	<u>\$ 393,222</u>
 Excess (deficiency) of revenues over expenditures	 \$ 103,005	 \$ 109,300	 \$ 106,552
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ 17,212	\$ 17,212	\$ 17,212
Interfund Transfers Out	\$ (17,212)	\$ (67,212)	\$ (67,212)
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ (50,000)</u>	<u>\$ (50,000)</u>
 Excess (deficiency) of revenues over expenditures and other sources (uses)	 \$ 103,005	 \$ 59,300	 \$ 56,552
 <b>Beginning Fund Balance</b>	 \$ 162,504	 \$ 214,434	 \$ 214,434
<b>Audit Adjustment</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Adjusted Beginning Fund Balance</b>	<b>\$ 162,504</b>	<b>\$ 214,434</b>	<b>\$ 214,434</b>
<b>Ending Fund Balance</b>	<u><b>\$ 265,509</b></u>	<u><b>\$ 273,734</b></u>	<u><b>\$ 270,986</b></u>
 <i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ 273,734	\$ 270,986
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ 265,509	\$ -	\$ -
<b>Total Ending Fund Balance</b>	<u><b>\$ 265,509</b></u>	<u><b>\$ 273,734</b></u>	<u><b>\$ 270,986</b></u>
	-	-	-

**COVINA-VALLEY UNIFIED SCHOOL DISTRICT**  
**SELF INSURANCE FUND**  
2013-14

	2013-2014 Projected Budget	2013-2014 First Interim	2013-2014 Second Interim
<b>Revenues</b>			
Revenue Limit	\$ -	\$ -	\$ -
Federal Revenues	\$ -	\$ -	\$ -
State Revenues	\$ -	\$ -	\$ -
Other Local Revenues	\$ 12,709,007	\$ 14,359,971	\$ 14,359,971
<b>Total Revenues</b>	<u>\$ 12,709,007</u>	<u>\$ 14,359,971</u>	<u>\$ 14,359,971</u>
<b>Expenditures</b>			
Certificated Salaries	\$ -	\$ -	\$ -
Classified Salaries	\$ -	\$ -	\$ -
Employee Benefits	\$ -	\$ -	\$ -
Books and Supplies	\$ -	\$ -	\$ -
Services and Other Operating	\$ 13,510,839	\$ 14,881,390	\$ 14,881,390
Capital Outlay	\$ -	\$ -	\$ -
Other Outgo	\$ -	\$ -	\$ -
Direct Support	\$ -	\$ -	\$ -
<b>Total Expenditures</b>	<u>\$ 13,510,839</u>	<u>\$ 14,881,390</u>	<u>\$ 14,881,390</u>
Excess (deficiency) of revenues over expenditures	\$ (801,832)	\$ (521,419)	\$ (521,419)
<b>Other Financing Sources (Uses)</b>			
Interfund Transfers In	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ -	\$ -
Contributions	\$ -	\$ -	\$ -
<b>Total Other Financing Sources (Uses)</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (deficiency) of revenues over expenditures and other sources (uses)	\$ (801,832)	\$ (521,419)	\$ (521,419)
<b>Beginning Fund Balance</b>	\$ 2,040,454	\$ 2,081,250	\$ 2,081,250
Audit Adjustment	\$ -	\$ -	\$ -
<b>Adjusted Beginning Fund Balance</b>	<u>\$ 2,040,454</u>	<u>\$ 2,081,250</u>	<u>\$ 2,081,250</u>
<b>Ending Fund Balance</b>	<u>\$ 1,238,622</u>	<u>\$ 1,559,831</u>	<u>\$ 1,559,831</u>
<i>Components of Ending Fund Balance:</i>			
Reserve for Revolving Cash	\$ -	\$ -	\$ -
Reserve for Stores	\$ -	\$ -	\$ -
Desig for Econ Uncertainties	\$ -	\$ -	\$ -
Other Designations	\$ -	\$ -	\$ -
Legally Restricted Fund Balance	\$ -	\$ -	\$ -
Undesignated	\$ 1,238,622	\$ 1,559,831	\$ 1,559,831
<b>Total Ending Fund Balance</b>	<u>\$ 1,238,622</u>	<u>\$ 1,559,831</u>	<u>\$ 1,559,831</u>
	-	-	-

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

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

Date: \_\_\_\_\_

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: March 17, 2014

Signed: \_\_\_\_\_  
President of the Governing Board

#### CERTIFICATION OF FINANCIAL CONDITION

X  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: James Pham

Telephone: 626-974-7000 Ext. 2016

Title: Director of Fiscal Services

E-mail: jpham@cvusd.k12.ca.us

### 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 first interim.	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 first interim.	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 revenue limit for any of the current or two subsequent fiscal years has not changed by more than two percent since first interim.		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 first interim.	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 first interim.	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 first interim 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 first interim 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 first interim 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 first interim 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 first interim 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 first interim in self-insurance liabilities?	X	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)		X
		• Classified? (Section S8B, Line 1b)		X
		• Management/supervisor/confidential? (Section S8C, Line 1b)		X
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	n/a	
		• Classified? (Section S8B, Line 3)	n/a	
S9	Status of Other Funds	Are any funds other than the general fund projected to have a negative fund balance at the end of the current fiscal year?	X	

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

Description	Resource Codes	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	68,262,089.00	83,640,647.00	49,914,925.95	83,640,647.00	0.00	0.0%
2) Federal Revenue		8100-8299	250,000.00	250,000.00	31,815.00	250,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	11,907,472.00	2,529,334.00	4,523,482.01	2,529,334.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,218,737.00	2,203,791.00	157,208.27	2,203,791.00	0.00	0.0%
5) TOTAL, REVENUES			81,638,298.00	88,623,772.00	54,627,431.23	88,623,772.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	42,143,028.00	42,148,365.00	19,253,682.62	42,189,986.00	(41,621.00)	-0.1%
2) Classified Salaries		2000-2999	10,808,456.00	11,747,403.00	6,133,375.09	11,733,764.00	13,639.00	0.1%
3) Employee Benefits		3000-3999	15,535,573.00	16,676,966.00	7,010,213.55	16,681,516.00	(4,550.00)	0.0%
4) Books and Supplies		4000-4999	2,257,505.00	2,463,396.00	1,077,656.32	2,517,128.00	(53,732.00)	-2.2%
5) Services and Other Operating Expenditures		5000-5999	6,742,837.00	6,777,252.00	3,587,714.43	6,757,371.00	19,881.00	0.3%
6) Capital Outlay		6000-6999	31,321.00	31,321.00	(263.79)	31,321.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,239,809.00	1,754,949.00	451,592.64	1,754,949.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,644,426.00)	(1,557,598.00)	0.00	(1,612,380.00)	54,782.00	-3.5%
9) TOTAL, EXPENDITURES			77,114,103.00	80,042,054.00	37,513,970.86	80,053,655.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			4,524,195.00	8,581,718.00	17,113,460.37	8,570,117.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,000,000.00	101,085.00	0.00	101,085.00	0.00	0.0%
b) Transfers Out		7600-7629	216,315.00	95,230.00	0.00	95,230.00	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	(9,993,551.00)	(10,972,524.00)	0.00	(10,950,469.00)	22,055.00	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			(7,209,866.00)	(10,966,669.00)	0.00	(10,944,614.00)		

2013-14 Second 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>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,685,671.00)	(2,384,951.00)	17,113,460.37	(2,374,497.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	16,829,352.84	16,829,352.84		16,829,352.84	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			16,829,352.84	16,829,352.84		16,829,352.84		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			16,829,352.84	16,829,352.84		16,829,352.84		
2) Ending Balance, June 30 (E + F1e)			14,143,681.84	14,444,401.84		14,454,855.84		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	56,737.00	56,737.00		56,737.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	1,805,732.67		4,765,732.67		
Fairvalley Vocational Center	0000	9780		1,805,732.67				
Fairvalley Vocational Center	0000	9780				1,805,732.67		
Proposed Salary Increase (2.5%)	0000	9780				2,000,000.00		
Proposed Longevity Increase (1.2%)	0000	9780				960,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,369,720.00	3,530,567.00		3,544,836.00		
Unassigned/Unappropriated Amount		9790	10,682,224.84	9,016,365.17		6,052,550.17		



Description	Resource Codes	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	48,099,237.00	64,688,162.00	31,610,372.80	64,688,162.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	11,410,269.00	12,318,568.00	6,159,284.00	12,318,568.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	5,680,433.80	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,812.00	80,792.00	37,356.53	80,792.00	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	8,961,461.00	9,689,134.00	5,018,378.68	9,689,134.00	0.00	0.0%
Unsecured Roll Taxes		8042	191,048.00	191,048.00	160,203.86	191,048.00	0.00	0.0%
Prior Years' Taxes		8043	514,061.00	661,883.00	106,482.47	661,883.00	0.00	0.0%
Supplemental Taxes		8044	240,918.00	326,137.00	108,426.63	326,137.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(85,334.00)	(134,664.00)	285,387.96	(134,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,130,283.00	356,356.00	788,637.71	356,356.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(40,038.49)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			70,542,755.00	88,177,416.00	49,914,925.95	88,177,416.00	0.00	0.0%
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(2,436,769.00)	(4,536,769.00)	0.00	(4,536,769.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	156,103.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			68,262,089.00	83,640,647.00	49,914,925.95	83,640,647.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	250,000.00	250,000.00	31,815.00	250,000.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			250,000.00	250,000.00	31,815.00	250,000.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	2,629,642.00	0.00	509,132.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	571,974.00	485,155.00	485,155.00	485,155.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,057,732.00	2,044,179.00	677,963.61	2,044,179.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	6,648,124.00	0.00	2,851,231.40	0.00	0.00	0.0%

2013-14 Second 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)
TOTAL, OTHER STATE REVENUE			11,907,472.00	2,529,334.00	4,523,482.01	2,529,334.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	100,000.00	100,000.00	99,799.75	100,000.00		
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	51,000.00	51,000.00	(4,006.50)	51,000.00	0.00	0.0%
Interest		8660	205,000.00	205,000.00	56,124.53	205,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	442,265.00	1,414,218.00	(9,881.79)	1,414,218.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	420,472.00	433,573.00	15,172.28	433,573.00	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						
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>1,218,737.00</b>	<b>2,203,791.00</b>	<b>157,208.27</b>	<b>2,203,791.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL REVENUES</b>			<b>81,638,298.00</b>	<b>88,623,772.00</b>	<b>54,627,431.23</b>	<b>88,623,772.00</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 (E/B) (F)
Certificated Teachers' Salaries		1100	36,004,028.00	35,775,967.00	16,111,127.63	35,817,588.00	(41,621.00)	-0.1%
Certificated Pupil Support Salaries		1200	1,470,321.00	1,566,043.00	709,166.96	1,566,043.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	4,119,489.00	4,142,584.00	2,055,612.30	4,142,584.00	0.00	0.0%
Other Certificated Salaries		1900	549,190.00	663,771.00	377,775.73	663,771.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>42,143,028.00</b>	<b>42,148,365.00</b>	<b>19,253,682.62</b>	<b>42,189,986.00</b>	<b>(41,621.00)</b>	<b>-0.1%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	390,558.00	676,564.00	274,138.05	662,686.00	13,878.00	2.1%
Classified Support Salaries		2200	4,031,486.00	4,577,491.00	2,321,480.75	4,577,949.00	(458.00)	0.0%
Classified Supervisors' and Administrators' Salaries		2300	900,915.00	1,011,723.00	569,426.70	1,011,723.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,895,617.00	4,888,379.00	2,656,288.32	4,885,700.00	2,679.00	0.1%
Other Classified Salaries		2900	589,880.00	593,246.00	312,041.27	595,706.00	(2,460.00)	-0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>10,808,456.00</b>	<b>11,747,403.00</b>	<b>6,133,375.09</b>	<b>11,733,764.00</b>	<b>13,639.00</b>	<b>0.1%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	3,644,139.00	3,479,321.00	1,569,513.36	3,482,525.00	(3,204.00)	-0.1%
PERS		3201-3202	1,063,097.00	1,240,266.00	610,472.79	1,240,036.00	230.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,347,187.00	1,486,399.00	726,000.65	1,486,861.00	(462.00)	0.0%
Health and Welfare Benefits		3401-3402	8,452,449.00	9,748,686.00	3,771,691.85	9,748,752.00	(66.00)	0.0%
Unemployment Insurance		3501-3502	274,844.00	27,072.00	12,467.21	27,237.00	(165.00)	-0.6%
Workers' Compensation		3601-3602	322,283.00	332,914.00	155,493.60	333,124.00	(210.00)	-0.1%
OPEB, Allocated		3701-3702	184,032.00	170,626.00	83,792.58	171,286.00	(660.00)	-0.4%
OPEB, Active Employees		3751-3752	125,872.00	130,622.00	55,600.90	130,628.00	(6.00)	0.0%
PERS Reduction		3801-3802	52,741.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	68,929.00	61,060.00	25,180.61	61,067.00	(7.00)	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>15,535,573.00</b>	<b>16,676,966.00</b>	<b>7,010,213.55</b>	<b>16,681,516.00</b>	<b>(4,550.00)</b>	<b>0.0%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	250,071.00	253,012.00	246,172.73	253,012.00	0.00	0.0%
Books and Other Reference Materials		4200	1,321.00	1,321.00	719.76	1,321.00	0.00	0.0%
Materials and Supplies		4300	1,566,682.00	1,716,603.00	717,390.43	1,769,307.00	(52,704.00)	-3.1%
Noncapitalized Equipment		4400	439,431.00	492,460.00	113,373.40	493,488.00	(1,028.00)	-0.2%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>2,257,505.00</b>	<b>2,463,396.00</b>	<b>1,077,656.32</b>	<b>2,517,128.00</b>	<b>(53,732.00)</b>	<b>-2.2%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	399,616.00	0.00	399,616.00	0.00	0.0%
Travel and Conferences		5200	200,914.00	170,636.00	105,001.42	157,153.00	13,483.00	7.9%
Dues and Memberships		5300	49,513.00	55,383.00	52,298.07	55,483.00	(100.00)	-0.2%
Insurance		5400-5450	421,457.00	368,917.00	0.00	368,917.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,024,418.00	3,024,418.00	1,665,699.90	3,024,418.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	509,148.00	762,166.00	513,165.97	762,555.00	(389.00)	-0.1%
Transfers of Direct Costs		5710	388,446.00	(353,917.00)	226,042.51	(354,530.00)	613.00	-0.2%
Transfers of Direct Costs - Interfund		5750	(119,566.00)	(115,671.00)	(3,673.45)	(115,811.00)	140.00	-0.1%
Professional/Consulting Services and Operating Expenditures		5800	1,738,946.00	1,935,825.00	786,662.52	1,929,268.00	6,557.00	0.3%
Communications		5900	529,561.00	529,879.00	242,517.49	530,302.00	(423.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>6,742,837.00</b>	<b>6,777,252.00</b>	<b>3,587,714.43</b>	<b>6,757,371.00</b>	<b>19,881.00</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>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	31,321.00	31,321.00	(263.79)	31,321.00	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>31,321.00</b>	<b>31,321.00</b>	<b>(263.79)</b>	<b>31,321.00</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	99,427.00	0.00	99,427.00	0.00	0.0%
Payments to County Offices		7142	0.00	309,911.00	0.00	309,911.00	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	898,586.00	925,177.00	194,317.00	925,177.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	39,004.00	39,004.00	39,004.00	0.00	0.0%
Other Debt Service - Principal		7439	341,223.00	381,430.00	218,271.64	381,430.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>1,239,809.00</b>	<b>1,754,949.00</b>	<b>451,592.64</b>	<b>1,754,949.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	(1,162,558.00)	(1,076,926.00)	0.00	(1,131,027.00)	54,101.00	-5.0%
Transfers of Indirect Costs - Interfund		7350	(481,868.00)	(480,672.00)	0.00	(481,353.00)	681.00	-0.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(1,644,426.00)</b>	<b>(1,557,598.00)</b>	<b>0.00</b>	<b>(1,612,380.00)</b>	<b>54,782.00</b>	<b>-3.5%</b>
<b>TOTAL, EXPENDITURES</b>			<b>77,114,103.00</b>	<b>80,042,054.00</b>	<b>37,513,970.86</b>	<b>80,053,655.00</b>	<b>(11,601.00)</b>	<b>0.0%</b>

2013-14 Second 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	3,000,000.00	101,085.00	0.00	101,085.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,000,000.00	101,085.00	0.00	101,085.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	165,230.00	95,230.00	0.00	95,230.00	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	51,085.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			216,315.00	95,230.00	0.00	95,230.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Long-Term Debt Proceeds</b>								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	(9,993,551.00)	(10,972,524.00)	0.00	(10,950,469.00)	22,055.00	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(9,993,551.00)	(10,972,524.00)	0.00	(10,950,469.00)	22,055.00	-0.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(7,209,866.00)	(10,966,669.00)	0.00	(10,944,614.00)	22,055.00	-0.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	2,436,769.00	2,436,769.00	0.00	2,436,769.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,334,655.00	5,960,665.00	1,436,067.79	5,898,581.00	(62,084.00)	-1.0%
3) Other State Revenue		8300-8599	11,935,239.00	13,663,777.00	7,007,834.12	13,812,463.00	148,686.00	1.1%
4) Other Local Revenue		8600-8799	4,847,597.00	3,602,366.00	229,532.89	3,733,690.00	131,324.00	3.6%
5) TOTAL, REVENUES			25,554,260.00	25,663,577.00	8,673,434.80	25,881,503.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	10,764,013.00	10,198,285.00	4,749,753.19	10,533,039.00	(334,754.00)	-3.3%
2) Classified Salaries		2000-2999	6,550,416.00	5,472,286.00	3,164,660.14	5,605,133.00	(132,847.00)	-2.4%
3) Employee Benefits		3000-3999	4,987,919.00	4,514,295.00	1,995,185.66	4,553,951.00	(39,656.00)	-0.9%
4) Books and Supplies		4000-4999	1,827,450.00	4,702,672.76	538,688.45	4,379,314.35	323,358.41	6.9%
5) Services and Other Operating Expenditures		5000-5999	4,446,563.00	4,816,628.03	1,667,103.74	5,039,772.00	(223,143.97)	-4.6%
6) Capital Outlay		6000-6999	5,000.00	1,006,931.00	381,372.68	1,006,930.00	1.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	5,465,965.00	5,759,242.00	207,295.50	5,762,130.00	(2,888.00)	-0.1%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	1,162,558.00	1,076,926.00	0.00	1,131,027.00	(54,101.00)	-5.0%
9) TOTAL, EXPENDITURES			35,209,884.00	37,547,265.79	12,704,059.36	38,011,296.35		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(9,655,624.00)	(11,883,688.79)	(4,030,624.56)	(12,129,793.35)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
b) Transfers Out		7600-7629	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	9,993,551.00	10,972,524.00	0.00	10,950,469.00	(22,055.00)	-0.2%
4) TOTAL, OTHER FINANCING SOURCES/USES			9,993,551.00	10,972,524.00	0.00	10,950,469.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			337,927.00	(911,164.79)	(4,030,624.56)	(1,179,324.35)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	6,270,994.22	6,270,994.22		6,270,994.22	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)			6,270,994.22	6,270,994.22		6,270,994.22		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			6,270,994.22	6,270,994.22		6,270,994.22		
2) Ending Balance, June 30 (E + F1e)			6,608,921.22	5,359,829.43		5,091,669.87		
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	6,608,921.22	5,359,829.43		5,091,669.87		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	12,685.00	12,685.00	0.00	12,685.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,424,084.00	2,424,084.00	0.00	2,424,084.00	0.00	0.0%
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	0.00	0.00	0.00	0.00		
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00		
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			2,436,769.00	2,436,769.00	0.00	2,436,769.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,366,419.00	2,386,513.00	16,741.97	2,386,656.00	143.00	0.0%
Special Education Discretionary Grants		8182	728,192.00	547,442.00	108,843.00	481,915.00	(65,527.00)	-12.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	9,800.00	8,610.00	8,604.02	8,610.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,973,378.00	2,087,480.00	729,187.27	2,087,480.00	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	382,643.00	420,495.00	166,293.37	421,928.00	1,433.00	0.3%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	186,082.00	176,370.00	97,041.86	176,537.00	167.00	0.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	73,141.00	79,677.00	37,899.00	79,677.00	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	615,000.00	254,078.00	271,457.30	255,778.00	1,700.00	0.7%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,334,655.00</b>	<b>5,960,665.00</b>	<b>1,436,067.79</b>	<b>5,898,581.00</b>	<b>(62,084.00)</b>	<b>-1.0%</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	8,191,921.00	8,148,399.00	3,061,828.00	8,399,750.00	251,351.00	3.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	265,637.00	0.00	103,812.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	976,095.00	0.00	218,185.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	280,741.00	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 Materials		8560	566,707.00	562,003.00	82,303.03	562,003.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	219,375.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	1,316,638.00	4,615,875.00	3,322,331.09	4,513,210.00	(102,665.00)	-2.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			11,935,239.00	13,663,777.00	7,007,834.12	13,812,463.00	148,686.00	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 (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	500.00	500.00	581.00	500.00		
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	1,000,348.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	902,202.00	761,321.00	215,770.65	761,321.00	0.00	0.0%
Tuition		8710	2,944,547.00	2,840,545.00	13,181.24	2,971,869.00	131,324.00	4.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>4,847,597.00</b>	<b>3,602,366.00</b>	<b>229,532.89</b>	<b>3,733,690.00</b>	<b>131,324.00</b>	<b>3.6%</b>
<b>TOTAL, REVENUES</b>			<b>25,554,260.00</b>	<b>25,663,577.00</b>	<b>8,673,434.80</b>	<b>25,881,503.00</b>	<b>217,926.00</b>	<b>0.8%</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>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	7,661,103.00	7,446,819.00	3,451,831.68	7,675,989.00	(229,170.00)	-3.1%
Certificated Pupil Support Salaries		1200	1,049,290.00	1,002,772.00	441,888.84	1,002,772.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,207,945.00	1,128,675.00	531,880.20	1,128,675.00	0.00	0.0%
Other Certificated Salaries		1900	845,675.00	620,019.00	324,152.47	725,603.00	(105,584.00)	-17.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>10,764,013.00</b>	<b>10,198,285.00</b>	<b>4,749,753.19</b>	<b>10,533,039.00</b>	<b>(334,754.00)</b>	<b>-3.3%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,235,620.00	3,070,072.00	1,595,103.59	3,074,798.00	(4,726.00)	-0.2%
Classified Support Salaries		2200	1,498,942.00	1,040,362.00	778,659.52	1,171,206.00	(130,844.00)	-12.6%
Classified Supervisors' and Administrators' Salaries		2300	792,981.00	613,803.00	364,046.80	613,803.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	807,568.00	647,588.00	365,519.87	644,785.00	2,803.00	0.4%
Other Classified Salaries		2900	215,305.00	100,461.00	61,330.36	100,541.00	(80.00)	-0.1%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>6,550,416.00</b>	<b>5,472,286.00</b>	<b>3,164,660.14</b>	<b>5,605,133.00</b>	<b>(132,847.00)</b>	<b>-2.4%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	868,933.00	807,670.00	375,560.66	835,286.00	(27,616.00)	-3.4%
PERS		3201-3202	540,357.00	467,145.00	243,266.35	466,105.00	1,040.00	0.2%
OASDI/Medicare/Alternative		3301-3302	682,681.00	585,508.00	315,553.81	593,772.00	(8,264.00)	-1.4%
Health and Welfare Benefits		3401-3402	2,508,532.00	2,445,319.00	959,100.14	2,445,542.00	(223.00)	0.0%
Unemployment Insurance		3501-3502	89,287.00	8,092.00	3,935.80	9,779.00	(1,687.00)	-20.8%
Workers' Compensation		3601-3602	106,657.00	97,290.00	49,090.61	99,358.00	(2,068.00)	-2.1%
OPEB, Allocated		3701-3702	63,636.00	43,531.00	22,340.77	44,838.00	(1,307.00)	-3.0%
OPEB, Active Employees		3751-3752	37,797.00	36,070.00	15,594.21	36,090.00	(20.00)	-0.1%
PERS Reduction		3801-3802	64,346.00	0.00	219.22	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	25,693.00	23,670.00	10,524.09	23,181.00	489.00	2.1%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>4,987,919.00</b>	<b>4,514,295.00</b>	<b>1,995,185.66</b>	<b>4,553,951.00</b>	<b>(39,656.00)</b>	<b>-0.9%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	30,270.00	101,897.00	22,442.58	869,210.00	(767,313.00)	-753.0%
Books and Other Reference Materials		4200	0.00	231.00	16.34	231.00	0.00	0.0%
Materials and Supplies		4300	1,337,221.00	4,358,438.63	417,520.81	2,582,761.35	1,775,677.28	40.7%
Noncapitalized Equipment		4400	451,925.00	234,072.13	94,787.97	919,078.00	(685,005.87)	-292.6%
Food		4700	8,034.00	8,034.00	3,920.75	8,034.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>1,827,450.00</b>	<b>4,702,672.76</b>	<b>538,688.45</b>	<b>4,379,314.35</b>	<b>323,358.41</b>	<b>6.9%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,235,315.00	1,654,417.00	776,910.10	1,654,417.00	0.00	0.0%
Travel and Conferences		5200	167,627.00	188,718.00	89,299.45	296,516.00	(107,798.00)	-57.1%
Dues and Memberships		5300	3,330.00	5,795.00	3,450.00	18,837.00	(13,042.00)	-225.1%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	122,479.00	113,835.00	63,106.07	114,989.00	(1,154.00)	-1.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	62,876.00	46,950.00	36,628.83	47,032.00	(82.00)	-0.2%
Transfers of Direct Costs		5710	(388,446.00)	353,917.00	(226,093.51)	354,530.00	(613.00)	-0.2%
Transfers of Direct Costs - Interfund		5750	5,316.00	3,913.00	(625.63)	4,213.00	(300.00)	-7.7%
Professional/Consulting Services and Operating Expenditures		5800	2,224,043.00	2,436,674.03	917,182.97	2,536,822.00	(100,147.97)	-4.1%
Communications		5900	14,023.00	12,409.00	7,245.46	12,416.00	(7.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>4,446,563.00</b>	<b>4,816,628.03</b>	<b>1,667,103.74</b>	<b>5,039,772.00</b>	<b>(223,143.97)</b>	<b>-4.6%</b>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	5,000.00	1,006,931.00	381,372.68	1,006,930.00	1.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	1,006,931.00	381,372.68	1,006,930.00	1.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	576,630.00	484,978.00	12,022.98	484,978.00	0.00	0.0%
Payments to County Offices		7142	4,313,119.00	4,772,519.00	83,274.54	4,727,057.00	45,462.00	1.0%
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	558,329.00	490,053.00	107,016.15	538,403.00	(48,350.00)	-9.9%
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	17,887.00	11,692.00	4,981.83	11,692.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			5,465,965.00	5,759,242.00	207,295.50	5,762,130.00	(2,888.00)	-0.1%
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs		7310	1,162,558.00	1,076,926.00	0.00	1,131,027.00	(54,101.00)	-5.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			1,162,558.00	1,076,926.00	0.00	1,131,027.00	(54,101.00)	-5.0%
TOTAL, EXPENDITURES			35,209,884.00	37,547,265.79	12,704,059.36	38,011,296.35	(464,030.56)	-1.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
<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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	9,993,551.00	10,972,524.00	0.00	10,950,469.00	(22,055.00)	-0.2%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			9,993,551.00	10,972,524.00	0.00	10,950,469.00	(22,055.00)	-0.2%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			9,993,551.00	10,972,524.00	0.00	10,950,469.00	22,055.00	-0.2%



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	70,698,858.00	86,077,416.00	49,914,925.95	86,077,416.00	0.00	0.0%
2) Federal Revenue		8100-8299	6,584,655.00	6,210,665.00	1,467,882.79	6,148,581.00	(62,084.00)	-1.0%
3) Other State Revenue		8300-8599	23,842,711.00	16,193,111.00	11,531,316.13	16,341,797.00	148,686.00	0.9%
4) Other Local Revenue		8600-8799	6,066,334.00	5,806,157.00	386,741.16	5,937,481.00	131,324.00	2.3%
5) TOTAL, REVENUES			107,192,558.00	114,287,349.00	63,300,866.03	114,505,275.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	52,907,041.00	52,346,650.00	24,003,435.81	52,723,025.00	(376,375.00)	-0.7%
2) Classified Salaries		2000-2999	17,358,872.00	17,219,689.00	9,298,035.23	17,338,897.00	(119,208.00)	-0.7%
3) Employee Benefits		3000-3999	20,523,492.00	21,191,261.00	9,005,399.21	21,235,467.00	(44,206.00)	-0.2%
4) Books and Supplies		4000-4999	4,084,955.00	7,166,068.76	1,616,344.77	6,896,442.35	269,626.41	3.8%
5) Services and Other Operating Expenditures		5000-5999	11,189,400.00	11,593,880.03	5,254,818.17	11,797,143.00	(203,262.97)	-1.8%
6) Capital Outlay		6000-6999	36,321.00	1,038,252.00	381,108.89	1,038,251.00	1.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	6,705,774.00	7,514,191.00	658,888.14	7,517,079.00	(2,888.00)	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(481,868.00)	(480,672.00)	0.00	(481,353.00)	681.00	-0.1%
9) TOTAL, EXPENDITURES			112,323,987.00	117,589,319.79	50,218,030.22	118,064,951.35		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,131,429.00)	(3,301,970.79)	13,082,835.81	(3,559,676.35)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	3,001,000.00	102,085.00	0.00	102,085.00	0.00	0.0%
b) Transfers Out		7600-7629	217,315.00	96,230.00	0.00	96,230.00	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			2,783,685.00	5,855.00	0.00	5,855.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			(2,347,744.00)	(3,296,115.79)	13,082,835.81	(3,553,821.35)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	23,100,347.06	23,100,347.06		23,100,347.06	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			23,100,347.06	23,100,347.06		23,100,347.06		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			23,100,347.06	23,100,347.06		23,100,347.06		
2) Ending Balance, June 30 (E + F1e)			20,752,603.06	19,804,231.27		19,546,525.71		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	35,000.00	35,000.00		35,000.00		
Stores		9712	56,737.00	56,737.00		56,737.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	6,608,921.22	5,359,829.43		5,091,669.87		
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	1,805,732.67		4,765,732.67		
Fairvalley Vocational Center	0000	9780		1,805,732.67				
Fairvalley Vocational Center	0000	9780				1,805,732.67		
Proposed Salary Increase (2.5%)	0000	9780				2,000,000.00		
Proposed Longevity Increase (1.2%)	0000	9780				960,000.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	3,369,720.00	3,530,567.00		3,544,836.00		
Unassigned/Unappropriated Amount		9790	10,682,224.84	9,016,365.17		6,052,550.17		

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

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<b>LCFF/REVENUE LIMIT SOURCES</b>								
Principal Apportionment								
State Aid - Current Year		8011	48,099,237.00	64,688,162.00	31,610,372.80	64,688,162.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	11,410,269.00	12,318,568.00	6,159,284.00	12,318,568.00	0.00	0.0%
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	5,680,433.80	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	80,812.00	80,792.00	37,356.53	80,792.00	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	8,961,461.00	9,689,134.00	5,018,378.68	9,689,134.00	0.00	0.0%
Unsecured Roll Taxes		8042	191,048.00	191,048.00	160,203.86	191,048.00	0.00	0.0%
Prior Years' Taxes		8043	514,061.00	661,883.00	106,482.47	661,883.00	0.00	0.0%
Supplemental Taxes		8044	240,918.00	326,137.00	108,426.63	326,137.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(85,334.00)	(134,664.00)	285,387.96	(134,664.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	1,130,283.00	356,356.00	788,637.71	356,356.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	(40,038.49)	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			70,542,755.00	88,177,416.00	49,914,925.95	88,177,416.00	0.00	0.0%
<b>LCFF/Revenue Limit Transfers</b>								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(2,436,769.00)	(4,536,769.00)	0.00	(4,536,769.00)	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	12,685.00	12,685.00	0.00	12,685.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	2,424,084.00	2,424,084.00	0.00	2,424,084.00	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	156,103.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	0.00	0.00	0.00	0.00	0.00	0.0%
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			70,698,858.00	86,077,416.00	49,914,925.95	86,077,416.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	2,366,419.00	2,386,513.00	16,741.97	2,386,656.00	143.00	0.0%
Special Education Discretionary Grants		8182	728,192.00	547,442.00	108,843.00	481,915.00	(65,527.00)	-12.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	9,800.00	8,610.00	8,604.02	8,610.00	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 Second Interim  
General Fund  
Summary - Unrestricted/Restricted  
Revenues, Expenditures, and Changes in Fund Balance

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NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	1,973,378.00	2,087,480.00	729,187.27	2,087,480.00	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	382,643.00	420,495.00	166,293.37	421,928.00	1,433.00	0.3%
NCLB: Title III, Immigration Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	186,082.00	176,370.00	97,041.86	176,537.00	167.00	0.1%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026- 3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	73,141.00	79,677.00	37,899.00	79,677.00	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	865,000.00	504,078.00	303,272.30	505,778.00	1,700.00	0.3%
<b>TOTAL, FEDERAL REVENUE</b>			<b>6,584,655.00</b>	<b>6,210,665.00</b>	<b>1,467,882.79</b>	<b>6,148,581.00</b>	<b>(62,084.00)</b>	<b>-1.0%</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	8,191,921.00	8,148,399.00	3,061,828.00	8,399,750.00	251,351.00	3.1%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	265,637.00	0.00	103,812.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	976,095.00	0.00	218,185.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	280,741.00	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	2,629,642.00	0.00	509,132.00	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	571,974.00	485,155.00	485,155.00	485,155.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	2,624,439.00	2,606,182.00	760,266.64	2,606,182.00	0.00	0.0%
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	337,500.00	337,500.00	219,375.00	337,500.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Healthy Start	6240	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Specialized Secondary	7370	8590	0.00	0.00	0.00	0.00	0.00	0.0%
School Community Violence Prevention Grant	7391	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Quality Education Investment Act	7400	8590	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue	All Other	8590	7,964,762.00	4,615,875.00	6,173,562.49	4,513,210.00	(102,665.00)	-2.2%

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

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TOTAL, OTHER STATE REVENUE			23,842,711.00	16,193,111.00	11,531,316.13	16,341,797.00	148,686.00	0.9%

2013-14 Second Interim  
General Fund  
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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	100,000.00	100,000.00	99,799.75	100,000.00	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	51,000.00	51,000.00	(4,006.50)	51,000.00	0.00	0.0%
Interest		8660	205,000.00	205,000.00	56,124.53	205,000.00	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	500.00	500.00	581.00	500.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	1,000,348.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	442,265.00	1,414,218.00	(9,881.79)	1,414,218.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	1,322,674.00	1,194,894.00	230,942.93	1,194,894.00	0.00	0.0%
Tuition		8710	2,944,547.00	2,840,545.00	13,181.24	2,971,869.00	131,324.00	4.6%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>6,066,334.00</b>	<b>5,806,157.00</b>	<b>386,741.16</b>	<b>5,937,481.00</b>	<b>131,324.00</b>	<b>2.3%</b>
<b>TOTAL, REVENUES</b>			<b>107,192,558.00</b>	<b>114,287,349.00</b>	<b>63,300,866.03</b>	<b>114,505,275.00</b>	<b>217,926.00</b>	<b>0.2%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	43,665,131.00	43,222,786.00	19,562,959.31	43,493,577.00	(270,791.00)	-0.6%
Certificated Pupil Support Salaries		1200	2,519,611.00	2,568,815.00	1,151,055.80	2,568,815.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	5,327,434.00	5,271,259.00	2,587,492.50	5,271,259.00	0.00	0.0%
Other Certificated Salaries		1900	1,394,865.00	1,283,790.00	701,928.20	1,389,374.00	(105,584.00)	-8.2%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>52,907,041.00</b>	<b>52,346,650.00</b>	<b>24,003,435.81</b>	<b>52,723,025.00</b>	<b>(376,375.00)</b>	<b>-0.7%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	3,626,178.00	3,746,636.00	1,869,241.64	3,737,484.00	9,152.00	0.2%
Classified Support Salaries		2200	5,530,428.00	5,617,853.00	3,100,140.27	5,749,155.00	(131,302.00)	-2.3%
Classified Supervisors' and Administrators' Salaries		2300	1,693,896.00	1,625,526.00	933,473.50	1,625,526.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,703,185.00	5,535,967.00	3,021,808.19	5,530,485.00	5,482.00	0.1%
Other Classified Salaries		2900	805,185.00	693,707.00	373,371.63	696,247.00	(2,540.00)	-0.4%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>17,358,872.00</b>	<b>17,219,689.00</b>	<b>9,298,035.23</b>	<b>17,338,897.00</b>	<b>(119,208.00)</b>	<b>-0.7%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	4,513,072.00	4,286,991.00	1,945,074.02	4,317,811.00	(30,820.00)	-0.7%
PERS		3201-3202	1,603,454.00	1,707,411.00	853,739.14	1,706,141.00	1,270.00	0.1%
OASDI/Medicare/Alternative		3301-3302	2,029,868.00	2,071,907.00	1,041,554.46	2,080,633.00	(8,726.00)	-0.4%
Health and Welfare Benefits		3401-3402	10,960,981.00	12,194,005.00	4,730,791.99	12,194,294.00	(289.00)	0.0%
Unemployment Insurance		3501-3502	364,131.00	35,164.00	16,403.01	37,016.00	(1,852.00)	-5.3%
Workers' Compensation		3601-3602	428,940.00	430,204.00	204,584.21	432,482.00	(2,278.00)	-0.5%
OPEB, Allocated		3701-3702	247,668.00	214,157.00	106,133.35	216,124.00	(1,967.00)	-0.9%
OPEB, Active Employees		3751-3752	163,669.00	166,692.00	71,195.11	166,718.00	(26.00)	0.0%
PERS Reduction		3801-3802	117,087.00	0.00	219.22	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	94,622.00	84,730.00	35,704.70	84,248.00	482.00	0.6%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>20,523,492.00</b>	<b>21,191,261.00</b>	<b>9,005,399.21</b>	<b>21,235,467.00</b>	<b>(44,206.00)</b>	<b>-0.2%</b>
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	280,341.00	354,909.00	268,615.31	1,122,222.00	(767,313.00)	-216.2%
Books and Other Reference Materials		4200	1,321.00	1,552.00	736.10	1,552.00	0.00	0.0%
Materials and Supplies		4300	2,903,903.00	6,075,041.63	1,134,911.24	4,352,068.35	1,722,973.28	28.4%
Noncapitalized Equipment		4400	891,356.00	726,532.13	208,161.37	1,412,566.00	(686,033.87)	-94.4%
Food		4700	8,034.00	8,034.00	3,920.75	8,034.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>4,084,955.00</b>	<b>7,166,068.76</b>	<b>1,616,344.77</b>	<b>6,896,442.35</b>	<b>269,626.41</b>	<b>3.8%</b>
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	2,235,315.00	2,054,033.00	776,910.10	2,054,033.00	0.00	0.0%
Travel and Conferences		5200	368,541.00	359,354.00	194,300.87	453,669.00	(94,315.00)	-26.2%
Dues and Memberships		5300	52,843.00	61,178.00	55,748.07	74,320.00	(13,142.00)	-21.5%
Insurance		5400-5450	421,457.00	368,917.00	0.00	368,917.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,146,897.00	3,138,253.00	1,728,805.97	3,139,407.00	(1,154.00)	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	572,024.00	809,116.00	549,794.80	809,587.00	(471.00)	-0.1%
Transfers of Direct Costs		5710	0.00	0.00	(51.00)	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(114,250.00)	(111,758.00)	(4,299.08)	(111,598.00)	(160.00)	0.1%
Professional/Consulting Services and Operating Expenditures		5800	3,962,989.00	4,372,499.03	1,703,845.49	4,466,090.00	(93,590.97)	-2.1%
Communications		5900	543,584.00	542,288.00	249,762.95	542,718.00	(430.00)	-0.1%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>11,189,400.00</b>	<b>11,593,880.03</b>	<b>5,254,818.17</b>	<b>11,797,143.00</b>	<b>(203,262.97)</b>	<b>-1.8%</b>

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	5,000.00	1,006,931.00	381,372.68	1,006,930.00	1.00	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	31,321.00	31,321.00	(263.79)	31,321.00	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>36,321.00</b>	<b>1,038,252.00</b>	<b>381,108.89</b>	<b>1,038,251.00</b>	<b>1.00</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	576,630.00	584,405.00	12,022.98	584,405.00	0.00	0.0%
Payments to County Offices		7142	4,313,119.00	5,082,430.00	83,274.54	5,036,968.00	45,462.00	0.9%
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	898,586.00	925,177.00	194,317.00	925,177.00	0.00	0.0%
All Other Transfers		7281-7283	558,329.00	490,053.00	107,016.15	538,403.00	(48,350.00)	-9.9%
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	39,004.00	39,004.00	39,004.00	0.00	0.0%
Other Debt Service - Principal		7439	359,110.00	393,122.00	223,253.47	393,122.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>6,705,774.00</b>	<b>7,514,191.00</b>	<b>658,888.14</b>	<b>7,517,079.00</b>	<b>(2,888.00)</b>	<b>0.0%</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	(481,868.00)	(480,672.00)	0.00	(481,353.00)	681.00	-0.1%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>(481,868.00)</b>	<b>(480,672.00)</b>	<b>0.00</b>	<b>(481,353.00)</b>	<b>681.00</b>	<b>-0.1%</b>
<b>TOTAL, EXPENDITURES</b>			<b>112,323,987.00</b>	<b>117,589,319.79</b>	<b>50,218,030.22</b>	<b>118,064,951.35</b>	<b>(475,631.56)</b>	<b>-0.4%</b>



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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
<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	3,001,000.00	102,085.00	0.00	102,085.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			3,001,000.00	102,085.00	0.00	102,085.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: Child Development Fund		7611	165,230.00	95,230.00	0.00	95,230.00	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	52,085.00	1,000.00	0.00	1,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			217,315.00	96,230.00	0.00	96,230.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Proceeds</b>								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
<b>Other Sources</b>								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	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)			2,783,685.00	5,855.00	0.00	5,855.00	0.00	0.0%

Resource	Description	2013-14
		Projected Year Totals
6300	Lottery: Instructional Materials	1,807,513.98
6500	Special Education	2,575,393.74
6512	Special Ed: Mental Health Services	463,005.90
8150	Ongoing & Major Maintenance Account (RM,	132,215.86
9010	Other Restricted Local	113,540.39
Total, Restricted Balance		5,091,669.87

Description	Resource Codes	Object Codes	Original Budget (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	17,342,995.00	17,342,995.00	225,982.00	16,796,562.00	(546,433.00)	-3.2%
3) Other State Revenue		8300-8599	48,680,719.00	48,638,458.00	25,344,231.00	48,662,151.00	23,693.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			66,024,714.00	65,982,453.00	25,570,213.00	65,459,713.00		
<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	66,023,714.00	65,981,453.00	25,538,213.00	65,458,713.00	522,740.00	0.8%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			66,023,714.00	65,981,453.00	25,538,213.00	65,458,713.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			1,000.00	1,000.00	32,000.00	1,000.00		
<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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			1,000.00	1,000.00	32,000.00	1,000.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	585.77	585.77		585.77	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)			585.77	585.77		585.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			585.77	585.77		585.77		
2) Ending Balance, June 30 (E + F1e)			1,585.77	1,585.77		1,585.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,585.77	1,585.77		1,585.77		
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>								
LCFF/Revenue Limit Transfers								
Property Taxes Transfers		8097	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>FEDERAL REVENUE</b>								
Pass-Through Revenues From Federal Sources		8287	17,342,995.00	17,342,995.00	225,982.00	16,796,562.00	(546,433.00)	-3.2%
<b>TOTAL, FEDERAL REVENUE</b>			17,342,995.00	17,342,995.00	225,982.00	16,796,562.00	(546,433.00)	-3.2%
<b>OTHER STATE REVENUE</b>								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	43,319,829.00	43,319,829.00	22,685,836.00	43,319,829.00	0.00	0.0%
Prior Years	6500	8319	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%
Pass-Through Revenues from State Sources		8587	5,360,890.00	5,318,829.00	2,658,395.00	5,342,322.00	23,693.00	0.4%
<b>TOTAL, OTHER STATE REVENUE</b>			48,680,719.00	48,638,458.00	25,344,231.00	48,662,151.00	23,693.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Interest		8660	1,000.00	1,000.00	0.00	1,000.00	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								
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
From Districts or Charter Schools		8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices		8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs		8793	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,000.00	1,000.00	0.00	1,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			66,024,714.00	65,982,453.00	25,570,213.00	65,459,713.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	21,166,754.00	21,128,164.00	2,884,377.00	20,673,914.00	454,250.00	2.1%
To County Offices		7212	1,537,131.00	1,533,460.00	0.00	1,464,970.00	68,490.00	4.5%
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	27,743,194.00	27,743,194.00	15,267,759.00	27,743,194.00	0.00	0.0%
To County Offices	6500	7222	15,576,635.00	15,576,635.00	7,386,077.00	15,576,635.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			66,023,714.00	65,981,453.00	25,538,213.00	65,458,713.00	522,740.00	0.8%
<b>TOTAL, EXPENDITURES</b>			66,023,714.00	65,981,453.00	25,538,213.00	65,458,713.00		

<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	2,100,000.00	0.00	2,100,000.00	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	5,230,530.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,446,860.00	1,446,860.00	365,602.39	1,184,540.00	(262,320.00)	-18.1%
5) TOTAL, REVENUES			6,677,390.00	3,546,860.00	365,602.39	3,284,540.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	1,029,128.00	1,019,807.00	482,212.52	1,019,807.00	0.00	0.0%
2) Classified Salaries		2000-2999	838,715.00	625,611.00	492,784.86	625,611.00	0.00	0.0%
3) Employee Benefits		3000-3999	596,405.00	417,843.00	286,898.62	417,843.00	0.00	0.0%
4) Books and Supplies		4000-4999	567,347.00	525,574.00	128,025.78	525,575.00	(1.00)	0.0%
5) Services and Other Operating Expenditures		5000-5999	495,607.00	480,690.00	206,599.80	480,690.00	0.00	0.0%
6) Capital Outlay		6000-6999	1,943,140.00	0.00	69.58	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	28,928.00	28,928.00	0.00	28,928.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	194,172.00	194,172.00	0.00	194,172.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,693,442.00	3,292,625.00	1,598,591.16	3,292,626.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			983,948.00	254,235.00	(1,230,988.77)	(8,086.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	51,085.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	3,000,000.00	51,085.00	0.00	51,085.00	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			(2,948,915.00)	(51,085.00)	0.00	(51,085.00)		

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>			(1,964,967.00)	203,150.00	(1,230,988.77)	(59,171.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,170.74	59,170.74		59,170.74	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)			59,170.74	59,170.74		59,170.74		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,170.74	59,170.74		59,170.74		
2) Ending Balance, June 30 (E + F1e)			(1,905,796.26)	262,320.74		(0.26)		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.74		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	262,320.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(1,905,796.26)	0.00		(0.26)		



Description	Resource Codes	Object Codes	Original Budget (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	2,100,000.00	0.00	2,100,000.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>2,100,000.00</b>	<b>0.00</b>	<b>2,100,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>FEDERAL REVENUE</b>								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	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								
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	5,230,530.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>5,230,530.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10,000.00	10,000.00	(28.58)	10,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	1,286,860.00	1,286,860.00	365,630.97	1,024,540.00	(262,320.00)	-20.4%
Interagency Services		8677	150,000.00	150,000.00	0.00	150,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			<b>1,446,860.00</b>	<b>1,446,860.00</b>	<b>365,602.39</b>	<b>1,184,540.00</b>	<b>(262,320.00)</b>	<b>-18.1%</b>
<b>TOTAL, REVENUES</b>			<b>6,677,390.00</b>	<b>3,546,860.00</b>	<b>365,602.39</b>	<b>3,284,540.00</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	778,505.00	778,505.00	286,895.68	778,505.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	95,634.00	95,634.00	60,612.01	95,634.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	154,989.00	145,668.00	114,438.06	145,668.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	20,266.77	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>1,029,128.00</b>	<b>1,019,807.00</b>	<b>482,212.52</b>	<b>1,019,807.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	7,700.00	7,700.00	109,499.16	7,700.00	0.00	0.0%
Classified Support Salaries		2200	191,197.00	115,302.00	77,980.64	115,302.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	159,696.00	67,824.00	54,876.00	67,824.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	428,726.00	383,389.00	248,788.13	383,389.00	0.00	0.0%
Other Classified Salaries		2900	51,396.00	51,396.00	1,640.93	51,396.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>838,715.00</b>	<b>625,611.00</b>	<b>492,784.86</b>	<b>625,611.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	75,723.00	84,140.00	32,332.78	84,140.00	0.00	0.0%
PERS		3201-3202	93,682.00	71,589.00	53,399.22	71,589.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	76,753.00	62,664.00	47,402.62	62,664.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	302,250.00	179,848.00	139,563.63	179,848.00	0.00	0.0%
Unemployment Insurance		3501-3502	8,750.00	836.00	485.83	836.00	0.00	0.0%
Workers' Compensation		3601-3602	10,853.00	10,221.00	6,060.77	10,221.00	0.00	0.0%
OPEB, Allocated		3701-3702	6,128.00	2,783.00	2,796.14	2,783.00	0.00	0.0%
OPEB, Active Employees		3751-3752	5,206.00	2,762.00	2,497.84	2,762.00	0.00	0.0%
PERS Reduction		3801-3802	12,825.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	4,235.00	3,000.00	2,359.79	3,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>596,405.00</b>	<b>417,843.00</b>	<b>286,898.62</b>	<b>417,843.00</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	1,837.00	1,837.00	73.68	1,837.00	0.00	0.0%
Materials and Supplies		4300	546,763.00	503,763.00	127,952.10	503,764.00	(1.00)	0.0%
Noncapitalized Equipment		4400	18,747.00	19,974.00	0.00	19,974.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>567,347.00</b>	<b>525,574.00</b>	<b>128,025.78</b>	<b>525,575.00</b>	<b>(1.00)</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>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	4,060.00	4,083.00	3,266.19	4,083.00	0.00	0.0%
Dues and Memberships		5300	1,991.00	1,991.00	585.00	1,991.00	0.00	0.0%
Insurance		5400-5450	75,000.00	75,000.00	0.00	75,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	188,976.00	188,976.00	89,103.05	188,976.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	55,050.00	55,050.00	48,687.59	55,050.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,200.00	1,200.00	625.58	1,200.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	139,790.00	124,850.00	52,833.29	124,850.00	0.00	0.0%
Communications		5900	29,540.00	29,540.00	11,499.10	29,540.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>495,607.00</b>	<b>480,690.00</b>	<b>206,599.80</b>	<b>480,690.00</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	1,943,140.00	0.00	69.58	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>1,943,140.00</b>	<b>0.00</b>	<b>69.58</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	28,928.00	28,928.00	0.00	28,928.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>28,928.00</b>	<b>28,928.00</b>	<b>0.00</b>	<b>28,928.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	194,172.00	194,172.00	0.00	194,172.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>194,172.00</b>	<b>194,172.00</b>	<b>0.00</b>	<b>194,172.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,693,442.00</b>	<b>3,292,625.00</b>	<b>1,596,591.16</b>	<b>3,292,626.00</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	51,085.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			51,085.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	3,000,000.00	51,085.00	0.00	51,085.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			3,000,000.00	51,085.00	0.00	51,085.00	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%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
(a - b + c - d + e)			(2,948,915.00)	(51,085.00)	0.00	(51,085.00)		

<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	615,193.00	606,582.00	207,630.00	597,559.00	(9,023.00)	-1.5%
3) Other State Revenue		8300-8599	960,776.00	981,737.00	258,009.00	1,001,852.00	20,115.00	2.0%
4) Other Local Revenue		8600-8799	40,500.00	40,500.00	21,474.73	40,500.00	0.00	0.0%
5) TOTAL, REVENUES			1,616,469.00	1,628,819.00	487,113.73	1,639,911.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	657,260.00	668,340.00	310,324.57	678,345.00	(10,005.00)	-1.5%
2) Classified Salaries		2000-2999	457,060.00	401,060.00	229,487.28	402,052.00	(992.00)	-0.2%
3) Employee Benefits		3000-3999	341,998.00	335,136.00	141,373.32	335,815.00	(679.00)	-0.2%
4) Books and Supplies		4000-4999	180,424.00	177,426.00	36,019.45	183,026.00	(5,600.00)	-3.2%
5) Services and Other Operating Expenditures		5000-5999	91,676.00	92,912.00	32,060.59	99,603.00	(6,691.00)	-7.2%
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	3,170.00	3,170.00	0.00	3,170.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	86,469.00	85,273.00	0.00	85,954.00	(681.00)	-0.8%
9) TOTAL, EXPENDITURES			1,818,057.00	1,763,317.00	749,265.21	1,787,965.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(201,588.00)	(134,498.00)	(262,151.48)	(148,054.00)		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	165,230.00	95,230.00	0.00	95,230.00	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			165,230.00	95,230.00	0.00	95,230.00		

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>			(36,358.00)	(39,268.00)	(262,151.48)	(52,824.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	125,532.95	125,532.95		125,532.95	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)			125,532.95	125,532.95		125,532.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			125,532.95	125,532.95		125,532.95		
2) Ending Balance, June 30 (E + F1e)			89,174.95	86,264.95		72,709.95		
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	67,294.40	82,264.40		68,709.40		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	21,880.55	4,000.55		3,999.55		
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 Second 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	615,193.00	606,582.00	207,630.00	597,559.00	(9,023.00)	-1.5%
<b>TOTAL, FEDERAL REVENUE</b>			<b>615,193.00</b>	<b>606,582.00</b>	<b>207,630.00</b>	<b>597,559.00</b>	<b>(9,023.00)</b>	<b>-1.5%</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	944,058.00	965,019.00	245,509.00	985,134.00	20,115.00	2.1%
All Other State Revenue	All Other	8590	16,718.00	16,718.00	12,500.00	16,718.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>960,776.00</b>	<b>981,737.00</b>	<b>258,009.00</b>	<b>1,001,852.00</b>	<b>20,115.00</b>	<b>2.0%</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	4,000.00	4,000.00	0.53	4,000.00	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	29,000.00	29,000.00	16,729.20	29,000.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	7,500.00	7,500.00	4,745.00	7,500.00	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>40,500.00</b>	<b>40,500.00</b>	<b>21,474.73</b>	<b>40,500.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>1,616,469.00</b>	<b>1,628,819.00</b>	<b>487,113.73</b>	<b>1,639,911.00</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	593,639.00	603,839.00	304,970.91	613,844.00	(10,005.00)	-1.7%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	63,621.00	64,501.00	5,353.66	64,501.00	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>			657,260.00	668,340.00	310,324.57	678,345.00	(10,005.00)	-1.5%
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	75,019.00	47,707.00	25,260.60	47,907.00	(200.00)	-0.4%
Classified Support Salaries		2200	52,051.00	66,335.00	36,561.37	66,344.00	(9.00)	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	53,144.00	16,852.00	13,773.05	17,035.00	(183.00)	-1.1%
Other Classified Salaries		2900	276,846.00	270,166.00	153,892.28	270,766.00	(600.00)	-0.2%
<b>TOTAL, CLASSIFIED SALARIES</b>			457,060.00	401,060.00	229,487.28	402,052.00	(992.00)	-0.2%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	33,343.00	39,365.00	18,139.72	39,900.00	(535.00)	-1.4%
PERS		3201-3202	57,214.00	57,590.00	27,766.35	57,591.00	(1.00)	0.0%
OASDI/Medicare/Alternative		3301-3302	54,557.00	52,256.00	27,146.25	52,352.00	(96.00)	-0.2%
Health and Welfare Benefits		3401-3402	170,749.00	173,046.00	62,290.13	173,046.00	0.00	0.0%
Unemployment Insurance		3501-3502	5,177.00	555.00	269.36	742.00	(187.00)	-33.7%
Workers' Compensation		3601-3602	6,118.00	6,649.00	3,347.35	6,507.00	142.00	2.1%
OPEB, Allocated		3701-3702	3,721.00	2,127.00	984.56	2,129.00	(2.00)	-0.1%
OPEB, Active Employees		3751-3752	2,504.00	2,548.00	1,029.60	2,548.00	0.00	0.0%
PERS Reduction		3801-3802	7,615.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,000.00	1,000.00	400.00	1,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			341,998.00	335,136.00	141,373.32	335,815.00	(679.00)	-0.2%
<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	180,424.00	177,426.00	32,699.88	177,655.00	(229.00)	-0.1%
Noncapitalized Equipment		4400	0.00	0.00	3,319.57	5,371.00	(5,371.00)	New
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			180,424.00	177,426.00	36,019.45	183,026.00	(5,600.00)	-3.2%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	2,803.00	4,039.00	294.36	4,039.00	0.00	0.0%
Dues and Memberships		5300	250.00	250.00	0.00	250.00	0.00	0.0%
Insurance		5400-5450	11,691.00	11,691.00	0.00	11,691.00	0.00	0.0%
Operations and Housekeeping Services		5500	17,723.00	17,723.00	12,449.42	18,731.00	(1,008.00)	-5.7%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	3,450.00	3,450.00	2,672.43	6,693.00	(3,243.00)	-94.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	24,625.00	24,625.00	9,780.36	24,625.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	24,584.00	24,584.00	1,011.56	25,024.00	(440.00)	-1.8%
Communications		5900	6,550.00	6,550.00	5,852.46	8,550.00	(2,000.00)	-30.5%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>91,676.00</b>	<b>92,912.00</b>	<b>32,060.59</b>	<b>99,603.00</b>	<b>(6,691.00)</b>	<b>-7.2%</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		7436	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	3,170.00	3,170.00	0.00	3,170.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>3,170.00</b>	<b>3,170.00</b>	<b>0.00</b>	<b>3,170.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	86,469.00	85,273.00	0.00	85,954.00	(681.00)	-0.8%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>86,469.00</b>	<b>85,273.00</b>	<b>0.00</b>	<b>85,954.00</b>	<b>(681.00)</b>	<b>-0.8%</b>
<b>TOTAL, EXPENDITURES</b>			<b>1,818,057.00</b>	<b>1,763,317.00</b>	<b>749,265.21</b>	<b>1,787,965.00</b>		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund		8911	165,230.00	95,230.00	0.00	95,230.00	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			165,230.00	95,230.00	0.00	95,230.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			165,230.00	95,230.00	0.00	95,230.00		

Resource	Description	2013/14
		Projected Year Totals
6130	Child Development: Center-Based Reserve Account	62,702.34
9010	Other Restricted Local	6,007.06
Total, Restricted Balance		<u>68,709.40</u>

2013-14 Second 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	4,389,213.00	4,402,681.00	2,537,409.33	4,452,070.00	49,389.00	1.1%
3) Other State Revenue		8300-8599	370,865.00	371,823.00	215,739.30	385,765.00	13,942.00	3.7%
4) Other Local Revenue		8600-8799	1,001,641.00	1,001,341.00	442,550.36	863,239.55	(138,101.45)	-13.8%
5) TOTAL, REVENUES			5,761,719.00	5,775,845.00	3,195,698.99	5,701,074.55		
<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	1,706,210.00	1,814,560.00	894,538.19	1,853,110.00	(38,550.00)	-2.1%
3) Employee Benefits		3000-3999	522,419.00	570,412.00	269,370.50	576,416.00	(6,004.00)	-1.1%
4) Books and Supplies		4000-4999	2,766,629.00	2,890,721.00	1,264,196.14	2,920,477.00	(29,756.00)	-1.0%
5) Services and Other Operating Expenditures		5000-5999	184,281.00	215,566.00	72,481.18	227,526.00	(11,960.00)	-5.5%
6) Capital Outlay		6000-6999	407,000.00	521,000.00	359,202.29	521,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	5,725.00	5,725.00	1,483.44	5,725.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	201,227.00	201,227.00	0.00	201,227.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,793,491.00	6,219,211.00	2,861,273.74	6,305,481.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(31,772.00)	(443,366.00)	334,425.25	(604,406.45)		
<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>			(31,772.00)	(443,366.00)	334,425.25	(604,406.45)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,821,537.60	4,821,537.60		4,821,537.60	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)			4,821,537.60	4,821,537.60		4,821,537.60		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,821,537.60	4,821,537.60		4,821,537.60		
2) Ending Balance, June 30 (E + F1e)			4,789,765.60	4,378,171.60		4,217,131.15		
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	4,780,591.43	4,368,997.43		4,207,956.98		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9,174.17	9,174.17		9,174.17		
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 Second 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>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	4,389,213.00	4,402,681.00	2,537,409.33	4,452,070.00	49,389.00	1.1%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			4,389,213.00	4,402,681.00	2,537,409.33	4,452,070.00	49,389.00	1.1%
<b>OTHER STATE REVENUE</b>								
Child Nutrition Programs		8520	370,865.00	371,823.00	215,739.30	385,765.00	13,942.00	3.7%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			370,865.00	371,823.00	215,739.30	385,765.00	13,942.00	3.7%
<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	804,297.00	804,297.00	388,095.62	750,679.55	(53,617.45)	-6.7%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	20,591.00	20,591.00	6,590.28	20,591.00	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	176,753.00	176,453.00	47,864.46	91,969.00	(84,484.00)	-47.9%
<b>TOTAL, OTHER LOCAL REVENUE</b>			1,001,641.00	1,001,341.00	442,550.36	863,239.55	(138,101.45)	-13.8%
<b>TOTAL, REVENUES</b>			5,761,719.00	5,775,845.00	3,195,698.99	5,701,074.55		

Description	Resource Codes	Object Codes	Original Budget (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	1,386,762.00	1,450,655.00	687,199.18	1,479,205.00	(28,550.00)	-2.0%
Classified Supervisors' and Administrators' Salaries		2300	97,752.00	97,752.00	46,793.90	97,752.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	209,098.00	253,410.00	154,498.63	263,410.00	(10,000.00)	-3.9%
Other Classified Salaries		2900	12,598.00	12,743.00	6,046.48	12,743.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			1,706,210.00	1,814,560.00	894,538.19	1,853,110.00	(38,550.00)	-2.1%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	35.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	114,817.00	139,518.00	67,296.00	142,933.00	(3,415.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	123,499.00	138,867.00	68,022.49	141,153.00	(2,286.00)	-1.6%
Health and Welfare Benefits		3401-3402	237,153.00	268,621.00	122,460.68	268,621.00	0.00	0.0%
Unemployment Insurance		3501-3502	8,172.00	938.00	446.18	953.00	(15.00)	-1.6%
Workers' Compensation		3601-3602	10,011.00	11,278.00	5,551.07	11,462.00	(184.00)	-1.6%
OPEB, Allocated		3701-3702	5,598.00	3,357.00	1,854.99	3,461.00	(104.00)	-3.1%
OPEB, Active Employees		3751-3752	4,108.00	4,833.00	2,422.80	4,833.00	0.00	0.0%
PERS Reduction		3801-3802	16,026.00	0.00	(219.22)	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	3,000.00	3,000.00	1,535.51	3,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			522,419.00	570,412.00	269,370.50	576,416.00	(6,004.00)	-1.1%
<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	244,854.00	274,650.00	142,708.02	290,406.00	(15,756.00)	-5.7%
Noncapitalized Equipment		4400	32,855.00	45,761.00	22,269.71	45,761.00	0.00	0.0%
Food		4700	2,488,920.00	2,570,310.00	1,099,220.41	2,584,310.00	(14,000.00)	-0.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			2,766,629.00	2,890,721.00	1,264,198.14	2,920,477.00	(29,756.00)	-1.0%



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	7,862.00	9,006.00	4,947.83	9,006.00	0.00	0.0%
Dues and Memberships		5300	978.00	978.00	0.00	978.00	0.00	0.0%
Insurance		5400-5450	35,000.00	35,000.00	0.00	35,000.00	0.00	0.0%
Operations and Housekeeping Services		5500	51,096.00	53,996.00	23,932.04	66,096.00	(12,100.00)	-22.4%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	6,680.00	10,680.00	2,411.13	10,680.00	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	(23,056.00)	(22,715.00)	(7,091.20)	(22,855.00)	140.00	-0.6%
Professional/Consulting Services and Operating Expenditures		5800	104,221.00	126,621.00	46,298.50	126,621.00	0.00	0.0%
Communications		5900	1,500.00	2,000.00	1,982.88	2,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			<b>184,281.00</b>	<b>215,566.00</b>	<b>72,481.18</b>	<b>227,526.00</b>	<b>(11,960.00)</b>	<b>-5.5%</b>
<b>CAPITAL OUTLAY</b>								
Buildings and Improvements of Buildings		6200	7,000.00	7,000.00	0.00	7,000.00	0.00	0.0%
Equipment		6400	400,000.00	514,000.00	359,202.29	514,000.00	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>407,000.00</b>	<b>521,000.00</b>	<b>359,202.29</b>	<b>521,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	5,725.00	5,725.00	1,483.44	5,725.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			<b>5,725.00</b>	<b>5,725.00</b>	<b>1,483.44</b>	<b>5,725.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>								
Transfers of Indirect Costs - Interfund		7350	201,227.00	201,227.00	0.00	201,227.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS</b>			<b>201,227.00</b>	<b>201,227.00</b>	<b>0.00</b>	<b>201,227.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, EXPENDITURES</b>			<b>5,793,481.00</b>	<b>6,219,211.00</b>	<b>2,861,273.74</b>	<b>6,305,481.00</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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<b>Resource</b>	<b>Description</b>	<b>2013/14</b>
		<b>Projected Year Totals</b>
5310	Child Nutrition: School Programs (e.g., School Lunch, School	4,207,956.98
Total, Restricted Balance		<u>4,207,956.98</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	2,000.00	2,000.00	966.54	2,000.00	0.00	0.0%
5) TOTAL, REVENUES			2,000.00	2,000.00	966.54	2,000.00		
<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	266,805.00	210,578.00	45,448.51	165,217.00	45,361.00	21.5%
5) Services and Other Operating Expenditures		5000-5999	4,000.00	47,000.00	42,668.00	47,000.00	0.00	0.0%
6) Capital Outlay		6000-6999	658,702.00	865,033.00	723,888.16	910,394.00	(45,361.00)	-5.2%
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			929,507.00	1,122,611.00	812,004.67	1,122,611.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(927,507.00)	(1,120,611.00)	(811,038.13)	(1,120,611.00)		
<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>			(927,507.00)	(1,120,611.00)	(811,038.13)	(1,120,611.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,159,347.77	1,159,347.77		1,159,347.77	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,159,347.77	1,159,347.77		1,159,347.77		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,159,347.77	1,159,347.77		1,159,347.77		
2) Ending Balance, June 30 (E + F1e)			231,840.77	38,736.77		38,736.77		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9780	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	231,840.77	38,736.77		38,736.77		
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>								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, LCFF/REVENUE LIMIT SOURCES</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER STATE REVENUE</b>								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	2,000.00	2,000.00	951.04	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%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	15.50	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>2,000.00</b>	<b>2,000.00</b>	<b>966.54</b>	<b>2,000.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>TOTAL, REVENUES</b>			<b>2,000.00</b>	<b>2,000.00</b>	<b>966.54</b>	<b>2,000.00</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>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		3601-3802	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	266,805.00	180,678.00	15,988.85	108,563.00	72,115.00	39.9%
Noncapitalized Equipment		4400	0.00	29,900.00	29,459.66	56,654.00	(26,754.00)	-89.5%
<b>TOTAL, BOOKS AND SUPPLIES</b>			266,805.00	210,578.00	45,448.51	165,217.00	45,361.00	21.5%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	43,000.00	42,668.00	43,000.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,000.00	4,000.00	0.00	4,000.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES</b>			4,000.00	47,000.00	42,668.00	47,000.00	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	519,166.00	858,433.00	716,753.61	873,063.00	(14,630.00)	-1.7%
Equipment		6400	139,536.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	6,600.00	7,134.55	37,331.00	(30,731.00)	-465.6%
<b>TOTAL, CAPITAL OUTLAY</b>			658,702.00	865,033.00	723,888.16	910,394.00	(45,361.00)	-5.2%
<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>			929,507.00	1,122,611.00	812,004.67	1,122,611.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General, Special Reserve, & Building Funds		8915	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<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 (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		



		2013/14
Resource	Description	Projected Year Totals

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	5,812.00	48,765.00	45,102.62	48,765.00	0.00	0.0%
5) TOTAL, REVENUES			5,812.00	48,765.00	45,102.62	48,765.00		
<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	29,910.00	1,410.00	15,892.23	1,410.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,077.00	148.00	1,634.76	148.00	0.00	0.0%
4) Books and Supplies		4000-4999	1,047.00	587,357.00	637,595.32	587,357.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	110,834.00	1,243,636.00	623,331.17	1,243,636.00	0.00	0.0%
6) Capital Outlay		6000-6999	4,856,635.00	10,468,651.00	1,637,959.63	10,468,651.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	337,291.00	157,500.00	157,500.00	157,500.00	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			5,338,794.00	12,458,702.00	3,073,913.11	12,458,702.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(5,332,982.00)	(12,409,937.00)	(3,028,810.49)	(12,409,937.00)		
<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>			(5,332,982.00)	(12,409,937.00)	(3,028,810.49)	(12,409,937.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	27,873,560.82	27,873,560.82		27,873,560.82	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)			27,873,560.82	27,873,560.82		27,873,560.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			27,873,560.82	27,873,560.82		27,873,560.82		
2) Ending Balance, June 30 (E + F1e)			22,540,578.82	15,463,623.82		15,463,623.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	22,540,578.82	15,463,623.82		15,463,623.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8831	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	5,812.00	48,265.00	44,602.62	48,265.00	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	500.00	500.00	500.00	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>			5,812.00	48,765.00	45,102.62	48,765.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			5,812.00	48,765.00	45,102.62	48,765.00		

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	6,027.83	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	29,910.00	1,410.00	9,864.40	1,410.00	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>			29,910.00	1,410.00	15,892.23	1,410.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	1,395.00	117.00	0.00	117.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,240.00	21.00	650.36	21.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	812.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	150.00	1.00	7.92	1.00	0.00	0.0%
Workers' Compensation		3601-3602	186.00	9.00	98.48	9.00	0.00	0.0%
OPEB, Allocated		3701-3702	106.00	0.00	55.60	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	10.40	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>			3,077.00	148.00	1,634.76	148.00	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	1,047.00	231,071.00	253,191.95	231,071.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	356,286.00	384,403.37	356,286.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			1,047.00	587,357.00	637,595.32	587,357.00	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	110,297.00	107,464.00	0.00	107,464.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	537.00	1,136,172.00	623,331.17	1,136,172.00	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>			110,834.00	1,243,636.00	623,331.17	1,243,636.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	4,305.00	0.00	4,305.00	0.00	0.0%
Land Improvements		6170	0.00	54,505.00	44,835.00	54,505.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	4,856,635.00	10,409,841.00	1,593,124.63	10,409,841.00	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>			4,856,635.00	10,468,651.00	1,637,959.63	10,468,651.00	0.00	0.0%
<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								
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	41,957.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	295,334.00	157,500.00	157,500.00	157,500.00	0.00	0.0%
<b>TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)</b>			337,291.00	157,500.00	157,500.00	157,500.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			5,338,794.00	12,458,702.00	3,073,913.11	12,458,702.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: State School Building Fund/ County School Facilities Fund		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%
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
County School Building Aid		8961	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	115,713.00	275,713.00	290,869.80	275,713.00	0.00	0.0%
5) TOTAL, REVENUES			115,713.00	275,713.00	290,869.80	275,713.00		
<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	3,250.00	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	1,000,000.00	933,000.00	11,416.20	933,000.00	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			1,003,250.00	933,000.00	11,416.20	933,000.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			(887,537.00)	(657,287.00)	279,453.60	(657,287.00)		
<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>			(887,537.00)	(657,287.00)	279,453.60	(657,287.00)		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	821,349.95	821,349.95		821,349.95	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)			821,349.95	821,349.95		821,349.95		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			821,349.95	821,349.95		821,349.95		
2) Ending Balance, June 30 (E + F1e)			(66,187.05)	164,062.95		164,062.95		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	164,062.95		164,062.95		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	(66,187.05)	0.00		0.00		

2013-14 Second 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		8578	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	7,713.00	7,713.00	1,520.93	7,713.00	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	108,000.00	268,000.00	289,348.87	268,000.00	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>			115,713.00	275,713.00	290,869.80	275,713.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			115,713.00	275,713.00	290,869.80	275,713.00		

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>								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
<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	3,250.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			3,250.00	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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	0.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<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	1,000,000.00	933,000.00	11,416.20	933,000.00	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>1,000,000.00</b>	<b>933,000.00</b>	<b>11,416.20</b>	<b>933,000.00</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>1,003,250.00</b>	<b>933,000.00</b>	<b>11,416.20</b>	<b>933,000.00</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)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,000.00	8,000.00	4,559.68	8,000.00	0.00	0.0%
5) TOTAL, REVENUES			8,000.00	8,000.00	4,559.68	8,000.00		
<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	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			8,000.00	8,000.00	4,559.68	8,000.00		
<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>			8,000.00	8,000.00	4,559.68	8,000.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	2,915,085.66	2,915,085.66		2,915,085.66	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)			2,915,085.66	2,915,085.66		2,915,085.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			2,915,085.66	2,915,085.66		2,915,085.66		
2) Ending Balance, June 30 (E + F1e)			2,923,085.66	2,923,085.66		2,923,085.66		
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	2,916,535.17	2,916,535.17		2,916,535.17		
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	6,550.49	6,550.49		6,550.49		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
School Facilities Apportionments		8545	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	8,000.00	8,000.00	4,559.68	8,000.00	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%
<b>Other Local Revenue</b>								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,000.00	8,000.00	4,559.68	8,000.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,000.00	8,000.00	4,559.68	8,000.00		

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14 Projected Year Totals
7710	State School Facilities Projects	2,916,535.17
Total, Restricted Balance		2,916,535.17

Description	Resource Codes	Object Codes	Original Budget (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	0.00	1.00	0.01	1.00	0.00	0.0%
5) TOTAL, REVENUES			0.00	1.00	0.01	1.00		
<b>B. EXPENDITURES</b>								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	9.83	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	9.83	0.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			0.00	1.00	(9.82)	1.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)</b>			0.00	1.00	(9.82)	1.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	9.82	9.82		9.82	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)			9.82	9.82		9.82		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			9.82	9.82		9.82		
2) Ending Balance, June 30 (E + F1e)			9.82	10.82		10.82		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	9.82	10.82		10.82		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	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	0.00	1.00	0.01	1.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	1.00	0.01	1.00	0.00	0.0%
TOTAL, REVENUES			0.00	1.00	0.01	1.00		

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%
TOTAL, CLASSIFIED SALARIES			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%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>SERVICES AND OTHER OPERATING EXPENDITURES</b>								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	9.83	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	9.83	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CAPITAL OUTLAY</b>								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL EXPENDITURES</b>			0.00	0.00	9.83	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES</b>								
<b>(a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	8,128,287.00	8,128,287.00	0.00	8,128,287.00	0.00	0.0%
5) TOTAL, REVENUES			8,128,287.00	8,128,287.00	0.00	8,128,287.00		
<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	7,563,859.00	7,563,859.00	0.00	7,563,859.00	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			7,563,859.00	7,563,859.00	0.00	7,563,859.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			564,428.00	564,428.00	0.00	564,428.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7830-7699	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>			564,428.00	564,428.00	0.00	564,428.00		
<b>F. FUND BALANCE, RESERVES</b>								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,954,341.00	4,954,341.00		4,954,341.00	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,954,341.00	4,954,341.00		4,954,341.00		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,954,341.00	4,954,341.00		4,954,341.00		
2) Ending Balance, June 30 (E + F1e)			5,518,769.00	5,518,769.00		5,518,769.00		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	5,518,769.00	5,518,769.00		5,518,769.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>FEDERAL REVENUE</b>								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, FEDERAL REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER STATE REVENUE</b>								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER STATE REVENUE</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER LOCAL REVENUE</b>								
County and District Taxes Voted Indebtedness Levies Secured Roll		8611	7,771,844.00	7,771,844.00	0.00	7,771,844.00	0.00	0.0%
Unsecured Roll		8612	89,395.00	89,395.00	0.00	89,395.00	0.00	0.0%
Prior Years' Taxes		8613	237,025.00	237,025.00	0.00	237,025.00	0.00	0.0%
Supplemental Taxes		8614	25,996.00	25,996.00	0.00	25,996.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	4,027.00	4,027.00	0.00	4,027.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER LOCAL REVENUE</b>			8,128,287.00	8,128,287.00	0.00	8,128,287.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			8,128,287.00	8,128,287.00	0.00	8,128,287.00		
<b>OTHER OUTGO (excluding Transfers of Indirect Costs)</b>								
Debt Service								
Bond Redemptions		7433	3,932,701.00	3,932,701.00	0.00	3,932,701.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	3,631,158.00	3,631,158.00	0.00	3,631,158.00	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>			7,563,859.00	7,563,859.00	0.00	7,563,859.00	0.00	0.0%
<b>TOTAL, EXPENDITURES</b>			7,563,859.00	7,563,859.00	0.00	7,563,859.00		



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(a) TOTAL, INTERFUND TRANSFERS IN</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(b) TOTAL, INTERFUND TRANSFERS OUT</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8985	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(c) TOTAL, SOURCES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(d) TOTAL, USES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
<b>(e) TOTAL, CONTRIBUTIONS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>A. REVENUES</b>								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	500,252.00	499,774.00	255,894.42	499,774.00	0.00	0.0%
5) TOTAL, REVENUES			500,252.00	499,774.00	255,894.42	499,774.00		
<b>B. EXPENSES</b>								
1) Certificated Salaries		1000-1999	255.00	255.00	255.00	255.00	0.00	0.0%
2) Classified Salaries		2000-2999	299,216.00	292,480.00	153,894.27	293,167.00	(687.00)	-0.2%
3) Employee Benefits		3000-3999	71,273.00	71,272.00	33,670.05	71,353.00	(81.00)	-0.1%
4) Books and Supplies		4000-4999	17,575.00	17,500.00	1,643.65	19,500.00	(2,000.00)	-11.4%
5) Services and Other Operating Expenses		5000-5999	8,928.00	8,967.00	4,282.36	8,947.00	20.00	0.2%
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			397,247.00	390,474.00	193,745.33	393,222.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>								
			103,005.00	109,300.00	62,149.09	106,552.00		
<b>D. OTHER FINANCING SOURCES/USES</b>								
1) Interfund Transfers								
a) Transfers In		8900-8929	17,212.00	17,212.00	0.00	17,212.00	0.00	0.0%
b) Transfers Out		7600-7629	17,212.00	67,212.00	0.00	67,212.00	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	(50,000.00)	0.00	(50,000.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)</b>			103,005.00	59,300.00	62,149.09	56,552.00		
<b>F. NET POSITION</b>								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	214,433.66	214,433.66		214,433.66	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)			214,433.66	214,433.66		214,433.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			214,433.66	214,433.66		214,433.66		
2) Ending Net Position, June 30 (E + F1e)			317,438.66	273,733.66		270,985.66		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.02	0.02		0.02		
c) Unrestricted Net Position		9790	317,438.64	273,733.64		270,985.64		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	10.00	10.00	(4.74)	10.00	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								
All Other Fees and Contracts		8689	499,908.00	499,430.00	255,899.16	499,430.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	334.00	334.00	0.00	334.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			500,252.00	499,774.00	255,894.42	499,774.00	0.00	0.0%
TOTAL, REVENUES			500,252.00	499,774.00	255,894.42	499,774.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
<b>CERTIFICATED SALARIES</b>								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	255.00	255.00	255.00	255.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CERTIFICATED SALARIES</b>			<b>255.00</b>	<b>255.00</b>	<b>255.00</b>	<b>255.00</b>	<b>0.00</b>	<b>0.0%</b>
<b>CLASSIFIED SALARIES</b>								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	9,735.00	9,893.00	8,576.71	9,893.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	47,514.00	47,514.00	26,001.74	47,594.00	(80.00)	-0.2%
Clerical, Technical and Office Salaries		2400	50,412.00	50,412.00	29,407.00	50,412.00	0.00	0.0%
Other Classified Salaries		2900	191,555.00	184,661.00	89,908.82	185,268.00	(607.00)	-0.3%
<b>TOTAL, CLASSIFIED SALARIES</b>			<b>299,216.00</b>	<b>292,480.00</b>	<b>153,894.27</b>	<b>293,167.00</b>	<b>(687.00)</b>	<b>-0.2%</b>
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	2,948.00	22.00	0.00	22.00	0.00	0.0%
PERS		3201-3202	18,159.00	22,375.00	10,599.80	22,375.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	20,422.00	22,426.00	11,817.26	22,473.00	(47.00)	-0.2%
Health and Welfare Benefits		3401-3402	20,725.00	22,643.00	9,280.21	22,643.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,435.00	177.00	77.10	177.00	0.00	0.0%
Workers' Compensation		3601-3602	1,659.00	1,839.00	955.90	1,843.00	(4.00)	-0.2%
OPEB, Allocated		3701-3702	970.00	383.00	236.13	413.00	(30.00)	-7.8%
OPEB, Active Employees		3751-3752	405.00	407.00	203.65	407.00	0.00	0.0%
PERS Reduction		3801-3802	2,550.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	2,000.00	1,000.00	500.00	1,000.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			<b>71,273.00</b>	<b>71,272.00</b>	<b>33,670.05</b>	<b>71,353.00</b>	<b>(81.00)</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	8,772.00	8,697.00	1,643.65	9,697.00	(1,000.00)	-11.5%
Noncapitalized Equipment		4400	8,803.00	8,803.00	0.00	9,803.00	(1,000.00)	-11.4%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, BOOKS AND SUPPLIES</b>			<b>17,575.00</b>	<b>17,500.00</b>	<b>1,643.65</b>	<b>19,500.00</b>	<b>(2,000.00)</b>	<b>-11.4%</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	1,889.00	1,928.00	580.24	1,928.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	1,184.00	1,184.00	973.84	1,164.00	20.00	1.7%
Professional/Consulting Services and Operating Expenditures		5800	5,615.00	5,615.00	2,566.56	5,615.00	0.00	0.0%
Communications		5900	240.00	240.00	161.72	240.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			<b>8,928.00</b>	<b>8,967.00</b>	<b>4,282.36</b>	<b>8,947.00</b>	<b>20.00</b>	<b>0.2%</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%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
<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%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EXPENSES</b>			397,247.00	390,474.00	193,745.33	393,222.00		
<b>INTERFUND TRANSFERS</b>								
<b>INTERFUND TRANSFERS IN</b>								
Other Authorized Interfund Transfers In		8919	17,212.00	17,212.00	0.00	17,212.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			17,212.00	17,212.00	0.00	17,212.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	17,212.00	67,212.00	0.00	67,212.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			17,212.00	67,212.00	0.00	67,212.00	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%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)</b>			0.00	(50,000.00)	0.00	(50,000.00)		

Resource	Description	2013/14
		Projected Year Totals
9010	Other Restricted Local	0.02
Total, Restricted Net Position		0.02



Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff 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	12,709,007.00	14,359,971.00	6,332,286.50	14,359,971.00	0.00	0.0%
5) TOTAL, REVENUES			12,709,007.00	14,359,971.00	6,332,286.50	14,359,971.00		
<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	13,510,839.00	14,881,390.00	5,622,352.67	14,881,390.00	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			13,510,839.00	14,881,390.00	5,622,352.67	14,881,390.00		
<b>C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)</b>			(801,832.00)	(521,419.00)	709,933.83	(521,419.00)		
<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)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			(801,832.00)	(521,419.00)	709,933.83	(521,419.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	2,081,249.78	2,081,249.78		2,081,249.78	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)			2,081,249.78	2,081,249.78		2,081,249.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			2,081,249.78	2,081,249.78		2,081,249.78		
2) Ending Net Position, June 30 (E + F1e)			1,279,417.78	1,559,830.78		1,559,830.78		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	0.00	0.00		0.00		
c) Unrestricted Net Position		9790	1,279,417.78	1,559,830.78		1,559,830.78		

Description	Resource Codes	Object Codes	Original Budget (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	20,510.00	20,510.00	5,225.32	20,510.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8682	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
In-District Premiums/Contributions		8674	12,538,497.00	14,177,821.00	6,294,493.96	14,177,821.00	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	150,000.00	161,640.00	32,567.22	161,640.00	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>			12,709,007.00	14,359,971.00	6,332,286.50	14,359,971.00	0.00	0.0%
<b>TOTAL, REVENUES</b>			12,709,007.00	14,359,971.00	6,332,286.50	14,359,971.00		

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 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>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CLASSIFIED SALARIES</b>								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, CLASSIFIED SALARIES</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>EMPLOYEE BENEFITS</b>								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, EMPLOYEE BENEFITS</b>			0.00	0.00	0.00	0.00	0.00	0.0%
<b>BOOKS AND SUPPLIES</b>								
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 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	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	13,510,839.00	14,881,390.00	5,617,842.17	14,881,390.00	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	10.50	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	0.00	0.00	4,500.00	0.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
<b>TOTAL, SERVICES AND OTHER OPERATING EXPENSES</b>			13,510,839.00	14,881,390.00	5,622,352.67	14,881,390.00	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>DEPRECIATION</b>								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			13,510,839.00	14,881,390.00	5,622,352.67	14,881,390.00		
<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%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
<b>INTERFUND TRANSFERS OUT</b>								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
<b>OTHER SOURCES/USES</b>								
<b>SOURCES</b>								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>USES</b>								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
<b>CONTRIBUTIONS</b>								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

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

## **Section VIII**

### **State Forms**

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	7,249.69	7,249.69	7,249.69	7,480.72	231.03	3%
2. Special Education	298.29	298.29	298.29	298.29	0.00	0%
<b>HIGH SCHOOL</b>						
3. General Education	4,393.15	4,393.15	4,393.15	4,593.15	200.00	5%
4. Special Education	181.13	181.13	181.13	205.52	24.39	13%
<b>COUNTY SUPPLEMENT</b>						
5. County Community Schools	9.26	9.26	9.26	8.85	(0.41)	-4%
6. Special Education	132.44	132.44	132.44	137.11	4.67	4%
7. TOTAL, K-12 ADA	12,263.96	12,263.96	12,263.96	12,723.64	459.68	4%
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)	12,263.96	12,263.96	12,263.96	12,723.64	459.68	4%
<b>SUPPLEMENTAL INSTRUCTIONAL HOURS</b>						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						



Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
<b>COMMUNITY DAY SCHOOLS - Additional Funds</b>						
19. ELEMENTARY						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
20. HIGH SCHOOL						
a. 5th & 6th Hour (ADA) - Mandatory Expelled Pupils only	0.00	0.00	0.00	0.00	0.00	0%
b. 7th & 8th Hour Pupil Hours (Hours)*						
<b>CHARTER SCHOOLS</b>						
21. Charter ADA funded thru the Block Grant						
a. Charters Sponsored by Unified Districts - Resident (EC 47660) (applicable only for unified districts with Charter School General Purpose Block Grant Offset recorded on line 30 in Form RLI)	0.00	0.00	0.00	0.00	0.00	0%
b. All Other Block Grant Funded Charters	0.00	0.00	0.00	0.00	0.00	0%
22. Charter ADA funded thru the Revenue Limit	0.00	0.00	0.00	0.00	0.00	0%
23. TOTAL, CHARTER SCHOOLS ADA (sum lines 21a, 21b, and 22)	0.00	0.00	0.00	0.00	0.00	0%
24. SUPPLEMENTAL INSTRUCTIONAL HOURS*						
<b>BASIC AID "CHOICE"/COURT ORDERED VOLUNTARY PUPIL TRANSFER</b>						
25. Regular Elementary and High School ADA (SB 937)	0.00	0.00	0.00	0.00	0.00	0%
<b>BASIC AID OPEN ENROLLMENT</b>						
26. Regular Elementary and High School ADA	0.00	0.00	0.00	0.00	0.00	0%

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

	Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		26,796,772.64	32,810,930.30	40,428,811.16	42,436,347.56	40,269,630.67	36,908,487.86	43,222,801.89	40,870,239.93
B. RECEIPTS									
LCFF/Revenue Limit Sources Principal Apportionment Property Taxes Miscellaneous Funds Federal Revenue Other State Revenue Other Local Revenue Interfund Transfers In All Other Financing Sources	8010-8019	20,810,256.28	7,128,316.19	8,850,463.00	2,565,922.22	(6,679,049.86)	8,850,463.00	6,526,438.56	4,105,779.11
	8020-8079	192,142.81	58,189.65	(33,689.54)		404,217.76	4,031,689.91	1,812,284.76	523,328.06
	8080-8089								
	8100-8299	76,395.17	27,945.99	666,260.88	17,630.21	1,892,132.58	(909,444.14)	(303,037.90)	
	8300-8599	271,621.00	5,644,074.21	832,268.00	903,224.25	(1,949,940.80)	666,543.00	560,807.68	
	8600-8799	11,036.67	1,348.40	59,037.54	77,101.53	81,814.98	20,905.99	135,496.05	4,260.00
	8910-8929								
	8930-8979								
	TOTAL RECEIPTS	21,361,451.93	12,859,874.44	10,374,339.88	3,563,878.21	(6,250,825.34)	12,660,157.76	8,731,989.15	4,633,357.17
C. DISBURSEMENTS									
Certificated Salaries Classified Salaries Employee Benefits Books and Supplies Services Capital Outlay Other Outgo Interfund Transfers Out All Other Financing Uses	1000-1999	146,847.43	482,720.92	4,511,110.30	4,685,704.93	4,788,008.56	4,648,230.80	4,740,812.97	4,678,704.09
	2000-2999	805,113.18	1,084,875.01	1,459,945.87	1,450,615.49	1,553,088.14	1,462,463.52	1,481,954.02	1,691,023.18
	3000-3999	167,460.01	245,622.07	993,559.71	1,825,664.03	1,892,217.69	1,968,005.28	1,912,870.42	2,083,812.90
	4000-4999	70,672.20	219,352.69	427,474.68	367,846.66	227,161.18	55,287.94	248,549.42	568,382.04
	5000-5999	244,772.05	566,374.29	649,266.58	1,068,547.98	1,141,072.48	882,589.45	702,195.34	685,472.57
	6000-6599	2,698.88	264.73		69,839.04	0.00	135,502.45	173,803.79	777.43
	7000-7499	4,249.00	55,551.73	35,143.44	112,242.72	363,414.65	57,703.71	30,582.89	61,429.06
	7600-7629								
	7630-7699								
	TOTAL DISBURSEMENTS	1,441,812.75	2,654,761.44	8,076,500.58	9,579,460.75	9,964,942.70	9,209,783.15	9,290,768.85	9,769,601.27
D. BALANCE SHEET TRANSACTIONS									
Assets Cash Not In Treasury Accounts Receivable Due From Other Funds Stores Prepaid Expenditures Other Current Assets SUBTOTAL ASSETS Liabilities Accounts Payable Due To Other Funds Current Loans Deferred Revenues SUBTOTAL LIABILITIES Nonoperating Suspense Clearing TOTAL BALANCE SHEET TRANSACTIONS	9111-9199	(9,542,000.00)	(4,340,958.34)	14,039,958.34					(5,883,306.87)
	9200-9299	2,522,393.91	2,086,175.77	158,219.47	3,618,987.09	12,973,446.46	1,867,616.94	432,102.90	
	9310								
	9320								
	9330								
	9340								
	SUBTOTAL ASSETS	0.00	(7,019,606.09)	(2,254,782.57)	14,198,177.81	12,973,446.46	1,867,616.94	432,102.90	(5,883,306.87)
	Liabilities								
	9500-9599	6,885,875.43	332,449.57	448,700.01	(229,878.56)	118,821.23	(996,322.48)	2,225,885.16	(12,000,000.00)
	9610			14,039,780.70					
E. NET INCREASE/DECREASE (B - C + D) F. ENDING CASH (A + E) G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	9640								
	9650	0.00	332,449.57	14,488,480.71	(229,878.56)	118,821.23	(996,322.48)	2,225,885.16	(12,000,000.00)
	Nonoperating								
	Suspense Clearing								
	TOTAL BALANCE SHEET TRANSACTIONS	0.00	(13,905,481.52)	(2,587,232.14)	3,848,865.65	12,854,625.23	2,863,939.42	(1,793,782.26)	6,116,693.13
		6,014,157.66	7,617,880.86	2,007,536.40	(2,166,716.89)	(3,361,142.81)	6,314,314.03	(2,352,561.96)	980,449.03
		32,810,930.30	40,428,811.16	42,436,347.56	40,269,630.67	36,908,487.86	43,222,801.89	40,870,239.93	41,850,688.96

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)									
A. BEGINNING CASH		41,850,688.96	41,497,198.61	35,817,697.25	29,844,688.88				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,185,421.11	2,922,810.11	1,054,965.11	4,074,155.29	9,610,789.88		77,006,730.00	77,006,730.00
Property Taxes	8020-8079	886,648.14	1,546,069.28	2,172,525.13	104,389.57	(527,109.53)		11,170,686.00	11,170,686.00
Miscellaneous Funds	8080-8099				(2,100,000.00)			(2,100,000.00)	(2,100,000.00)
Federal Revenue	8100-8299	456,386.72		32,588.03		4,191,723.46		6,148,581.00	6,148,581.00
Other State Revenue	8300-8599	1,556,470.54	749,125.88	1,563,445.87		5,544,157.37		16,341,797.00	16,341,797.00
Other Local Revenue	8600-8799	4,250.00	4,250.00	4,250.00		5,533,739.84		5,937,481.00	5,937,481.00
Interfund Transfers In	8910-8929				101,085.00	1,000.00		102,085.00	102,085.00
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		10,089,176.51	5,222,255.27	4,827,774.14	2,179,629.86	24,354,301.02	0.00	114,607,360.00	114,607,360.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	4,771,883.83	4,784,139.57	4,693,264.18	9,628,378.94	163,218.58		52,723,025.00	52,723,025.00
Classified Salaries	2000-2999	1,701,550.25	1,592,723.63	1,620,821.21	1,668,478.06	(233,734.56)		17,338,897.00	17,338,897.00
Employee Benefits	3000-3999	2,203,044.16	1,963,698.08	2,261,072.83	3,780,993.26	(62,553.44)		21,235,467.00	21,235,467.00
Books and Supplies	4000-4999	425,374.71	750,951.39	831,213.12	2,703,957.49	218.83		6,896,442.35	6,896,442.35
Services	5000-5999	1,269,831.66	1,489,313.44	1,257,798.60	2,708,710.65	(869,802.09)		11,797,143.00	11,797,143.00
Capital Outlay	6000-6599	28,922.57	28,922.52	75,483.25	523,036.34			1,038,251.00	1,038,251.00
Other Outgo	7000-7499	42,059.68	292,008.00	61,129.32	290,921.78	5,629,290.02		7,035,726.00	7,035,726.00
Interfund Transfers Out	7600-7629				96,230.00			96,230.00	96,230.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		10,442,666.86	10,901,756.63	10,800,782.51	21,401,706.52	4,626,637.34	0.00	118,161,181.35	118,161,181.35
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199							(5,726,306.87)	
Accounts Receivable	9200-9299							23,658,942.54	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	0.00	0.00	17,932,635.67	
Liabilities									
Accounts Payable	9500-9599							8,785,530.36	
Due To Other Funds	9610							0.00	
Current Loans	9640							2,039,780.70	
Deferred Revenues	9650							0.00	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	10,825,311.06	
Nonoperating									
Suspense Clearing	9910							0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	0.00	0.00	0.00	7,107,324.61	
E. NET INCREASE/DECREASE (B - C + D)		(353,490.35)	(5,679,501.36)	(5,973,008.37)	(19,222,076.66)	19,727,663.68	0.00	3,553,503.26	(3,553,821.35)
F. ENDING CASH (A + E)		41,497,198.61	35,817,697.25	29,844,688.88	10,622,612.22				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								30,350,275.90	

	Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		10,622,612.22	31,740,403.70	36,873,236.91	39,457,719.11	32,915,126.14	16,043,261.77	20,005,885.71	19,369,978.93
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	22,879,314.35	7,837,048.46	9,730,419.58	2,821,038.53	(7,343,113.86)	9,730,419.58	7,175,329.19	4,513,995.87
Property Taxes	8020-8079	192,142.81	58,189.65	(33,689.54)	0.00	404,217.76	4,031,689.91	1,812,284.76	523,328.06
Miscellaneous Funds	8080-8099								
Federal Revenue	8100-8299	76,395.17	27,945.99	666,260.88	17,630.21	1,892,132.58	(909,444.14)	(303,037.90)	0.00
Other State Revenue	8300-8599	222,365.47	4,620,582.44	681,345.21	739,434.31	(1,596,340.14)	545,672.64	459,111.28	0.00
Other Local Revenue	8600-8799	11,036.67	1,348.40	59,037.54	77,101.53	81,814.98	20,905.99	135,496.05	4,250.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		23,381,254.47	12,545,114.94	11,103,373.67	3,655,204.58	(6,561,288.68)	13,419,243.98	9,279,183.38	5,041,573.93
C. DISBURSEMENTS									
Certificated Salaries	1000-1999		4,785,704.27	4,785,704.27	4,785,704.27	4,785,704.27	4,785,704.27	4,785,704.27	4,785,704.27
Classified Salaries	2000-2999	698,157.01	1,081,529.82	1,534,871.49	1,541,214.11	1,660,181.75	1,522,270.05	1,619,244.68	1,601,394.32
Employee Benefits	3000-3999	167,041.56	370,568.43	1,167,138.76	2,069,592.47	2,102,895.39	2,058,959.08	2,046,955.68	1,909,773.38
Books and Supplies	4000-4999	97,987.43	444,445.65	372,214.27	401,436.44	280,748.79	277,933.59	349,652.61	217,045.97
Services	5000-5999	1,300,276.99	713,275.28	569,412.88	1,124,123.37	797,448.32	788,841.03	1,182,421.35	621,686.44
Capital Outlay	6000-6599								
Other Outgo	7000-7499	0.00	16,758.28	89,549.80	275,726.89	683,597.17	22,912.02	(68,888.43)	55,706.88
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		2,263,462.99	7,412,281.73	8,518,891.47	10,197,797.55	10,310,575.69	9,456,620.04	9,915,090.16	9,191,311.26
D. BALANCE SHEET TRANSACTIONS									
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								
SUBTOTAL ASSETS		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								(12,000,000.00)
Deferred Revenues	9650								
SUBTOTAL LIABILITIES		0.00	0.00	0.00	0.00	0.00	0.00	0.00	(12,000,000.00)
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET		0.00	0.00	0.00	0.00	0.00	0.00	0.00	12,000,000.00
E. NET INCREASE/DECREASE									
(B - C + D)		21,117,791.48	5,132,833.21	2,584,482.20	(6,542,592.97)	(16,871,864.37)	3,962,623.94	(635,906.78)	7,850,262.67
F. ENDING CASH (A + E)		31,740,403.70	36,873,236.91	39,457,719.11	32,915,126.14	16,043,261.77	20,005,885.71	19,369,978.93	27,220,241.60
G. ENDING CASH, PLUS CASH									
ACCURALS AND ADJUSTMENTS									

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
<b>ACTUALS THROUGH THE MONTH OF</b> (Enter Month Name):									
<b>A. BEGINNING CASH</b>		27,220,241.60	27,973,218.28	23,354,231.46	18,096,932.81				
<b>B. RECEIPTS</b>									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	7,899,831.03	3,213,410.27	1,159,854.93	4,479,227.86	10,566,342.21		84,663,118.00	84,663,118.00
Property Taxes	8020-8079	886,648.14	1,546,069.28	2,172,525.13	104,389.56	(527,109.53)	0.01	11,170,686.00	11,170,686.00
Miscellaneous Funds	8080-8099				(2,100,000.00)			(2,100,000.00)	(2,100,000.00)
Federal Revenue	8100-8299	456,386.72	0.00	32,588.03	0.00	4,191,723.46		6,148,581.00	6,148,581.00
Other State Revenue	8300-8599	1,274,221.46	613,280.01	1,279,931.88	0.00	4,538,784.42	0.02	13,378,389.00	13,378,389.00
Other Local Revenue	8600-8799	4,250.00	4,250.00	4,250.00	0.00	5,533,739.84		5,937,481.00	5,937,481.00
Interfund Transfers In	8910-8929				101,085.00	1,000.00		102,085.00	102,085.00
All Other Financing Sources	8930-8979							0.00	
<b>TOTAL RECEIPTS</b>		10,521,337.35	5,377,009.56	4,649,149.97	2,584,702.42	24,304,480.40	0.03	119,300,340.00	119,300,340.00
<b>C. DISBURSEMENTS</b>									
Certificated Salaries	1000-1999	4,785,704.27	4,785,704.27	4,785,704.27	4,785,704.30		0.04	52,642,747.04	52,642,747.00
Classified Salaries	2000-2999	1,611,363.43	1,508,304.92	1,534,913.25	1,580,044.16	(221,345.99)	0.01	17,272,143.01	17,272,143.00
Employee Benefits	3000-3999	2,019,046.47	1,799,690.51	2,072,228.60	3,465,205.66	(57,328.99)		21,191,767.00	21,191,767.00
Books and Supplies	4000-4999	162,436.29	286,763.06	317,412.32	1,032,550.37	83.56	(0.02)	4,240,710.33	4,240,710.35
Services	5000-5999	1,151,668.44	1,350,726.51	1,140,755.12	2,457,560.60	(788,863.33)	0.01	12,409,333.01	12,409,333.00
Capital Outlay	6000-6599				1,038,251.00	0.00		1,038,251.00	1,038,251.00
Other Outgo	7000-7499	38,141.77	264,807.11	55,435.06	1,116,850.49	4,485,128.96	(0.01)	7,035,725.99	7,035,726.00
Interfund Transfers Out	7600-7629				1,000.00	(465,082.10)		(464,082.10)	1,000.00
All Other Financing Uses	7630-7699							0.00	
<b>TOTAL DISBURSEMENTS</b>		9,768,360.67	9,995,996.38	9,906,448.62	15,477,166.58	2,952,592.11	0.03	115,366,595.28	115,831,677.35
<b>D. BALANCE SHEET TRANSACTIONS</b>									
<b>Assets</b>									
Cash Not In Treasury	9111-9199							0.00	
Accounts Receivable	9200-9299							0.00	
Due From Other Funds	9310							0.00	
Stores	9320							0.00	
Prepaid Expenditures	9330							0.00	
Other Current Assets	9340							0.00	
<b>SUBTOTAL ASSETS</b>		0.00	0.00	0.00	0.00	0.00	0.00	0.00	
<b>Liabilities</b>									
Accounts Payable	9500-9599							0.00	
Due To Other Funds	9610							0.00	
Current Loans	9640							(12,000,000.00)	
Deferred Revenues	9650							0.00	
<b>SUBTOTAL LIABILITIES</b>		0.00	0.00	0.00	0.00	0.00	0.00	(12,000,000.00)	
Nonoperating									
Suspense Clearing	9910							0.00	
<b>TOTAL BALANCE SHEET TRANSACTIONS</b>		0.00	0.00	0.00	0.00	0.00	0.00	12,000,000.00	
<b>E. NET INCREASE/DECREASE (B - C + D)</b>		752,976.68	(4,618,986.82)	(5,257,298.65)	(12,892,464.16)	21,351,888.29	0.00	15,933,744.72	3,468,662.65
<b>F. ENDING CASH (A + E)</b>		27,973,218.28	23,354,231.46	18,096,932.81	5,204,468.65				
<b>G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS</b>								26,556,356.94	

**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) 4,635,406.00
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) 86,445,859.00

**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) 5.36%

**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)	4,181,488.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	2,082,444.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	51,943.00
4. Staff Relations and Negotiations (Function 7120, resources 0000-1999, goals 0000 and 9000, objects 1000-5999)	0.00
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)	716,164.72
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)	7,032,039.72
9. Carry-Forward Adjustment (Part IV, Line F)	591,032.94
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,623,072.66

**B. Base Costs**

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	67,953,264.35
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	12,927,565.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	6,535,593.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	0.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	3,397.00
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)	602,840.00
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)	80,555.00
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)	12,645,117.28
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)	2,994,526.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,698,841.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	5,577,529.00
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)	111,019,227.63

**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)

6.33%

**D. Preliminary Proposed Indirect Cost Rate**(For final approved fixed-with-carry-forward rate for use in 2014-15 see [www.cde.ca.gov/fg/ac/ic/](http://www.cde.ca.gov/fg/ac/ic/))

(Line A10 divided by Line B18)

6.87%

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.

A.	Indirect costs incurred in the current year (Part III, Line A8)	7,032,039.72
B.	Carry-forward adjustment from prior year(s)	
1.	Carry-forward adjustment from the second prior year	(212,828.11)
2.	Carry-forward adjustment amount deferred from prior year(s), if any	0.00
C.	Carry-forward adjustment for under- or over-recovery in the current year	
1.	Under-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus (approved indirect cost rate (5.61%) times Part III, Line B18); zero if negative	591,032.94
2.	Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.61%) times Part III, Line B18) or (the highest rate used to recover costs from any program (7.78%) times Part III, Line B18); zero if positive	0.00
D.	Preliminary carry-forward adjustment (Line C1 or C2)	591,032.94
E.	Optional allocation of negative carry-forward adjustment over more than one year	
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.		
Option 1.	Preliminary proposed approved rate (Part III, Line D) if entire negative carry-forward adjustment is applied to the current year calculation:	not applicable
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:	not applicable
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:	not applicable
LEA request for Option 1, Option 2, or Option 3		
		1
F.	Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	591,032.94



Approved indirect cost rate: 5.61%  
Highest rate used in any program: 7.78%

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

<b>Fund</b>	<b>Resource</b>	<b>Eligible Expenditures (Objects 1000-5999 except Object 5100)</b>	<b>Indirect Costs Charged (Objects 7310 and 7350)</b>	<b>Rate Used</b>
01	3010	1,976,594.00	110,886.00	5.61%
01	3310	2,188,852.00	122,795.00	5.61%
01	3315	52,932.00	2,970.00	5.61%
01	3320	66,036.00	5,137.00	7.78%
01	3345	860.00	48.00	5.58%
01	3385	280,040.00	9,062.00	3.24%
01	3550	75,883.00	3,794.00	5.00%
01	4035	399,516.00	22,412.00	5.61%
01	4203	173,075.00	3,462.00	2.00%
01	6010	39,136.00	1,934.00	4.94%
01	6385	95,465.00	5,355.00	5.61%
01	6500	13,954,211.00	782,831.00	5.61%
01	6512	593,003.00	32,353.00	5.46%
01	6520	182,613.00	10,245.00	5.61%
01	7091	186,251.83	9,208.00	4.94%
01	9010	1,326,699.00	8,535.00	0.64%
12	5025	372,355.00	21,000.00	5.64%
12	6105	957,094.00	53,870.00	5.63%
12	9010	201,664.00	11,084.00	5.50%
13	5310	5,577,529.00	201,227.00	3.61%

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	118,161,181.35
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	5,948,121.85
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	3,397.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	1,038,251.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	588,696.00
4. Other Transfers Out	All	9200	7200-7299	1,424,970.00
5. Interfund Transfers Out	All	9300	7600-7629	96,230.00
6. All Other Financing Uses	All	9100 9200	7699 7651	0.00
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	101,787.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	2,971,869.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				6,225,200.00
D. Plus additional MOE expenditures:			1000-7143, 7300-7439 minus 8000-8699	
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All		604,406.45
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				106,592,265.95
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				106,592,265.95

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		12,122.26
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)		12,122.26
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		12,122.26
F. Expenditures per ADA (Line I.G divided by Line II.E)		8,793.10
<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.)	99,701,279.36	7,941.37
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)	99,701,279.36	7,941.37
B. Required effort (Line A.2 times 90%)	89,731,151.42	7,147.23
C. Current year expenditures (Line I.G and Line II.F)	106,592,265.95	8,793.10
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

**SECTION IV - Detail of Charter School Adjustments (used in Section I, Line F and Section II, Line D)**

Charter School Name/Reason for Adjustment	Expenditure Adjustment	ADA Adjustment
Total charter school adjustments	0.00	0.00

**SECTION V - Detail of Adjustments to Base Expenditures (used in Section III, Line A.1)**

Description of Adjustments	Total Expenditures	Expenditures Per ADA
Total adjustments to base expenditures	0.00	0.00

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From	Due To
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629	Other Funds 9310	Other Funds 9610
011 GENERAL FUND								
Expenditure Detail	0.00	(111,598.00)	0.00	(481,353.00)				
Other Sources/Uses Detail					102,085.00	96,230.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	1,200.00	0.00	194,172.00	0.00				
Other Sources/Uses Detail					0.00	51,085.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	24,625.00	0.00	85,954.00	0.00				
Other Sources/Uses Detail					95,230.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	(22,855.00)	201,227.00	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	107,464.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					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								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund	Interfund	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350	Transfers In 8900-8929	Transfers Out 7600-7629		
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	1,164.00	0.00						
Other Sources/Uses Detail					17,212.00	67,212.00		
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								
TOTALS	134,453.00	(134,453.00)	481,353.00	(481,353.00)	214,527.00	214,527.00		

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
	UNDULICATED PUPIL COUNT									1,657
<b>TOTAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	37,263.00	126,600.00	290,720.00	192,033.00	741,304.00	2,558,238.00	5,045,789.00		8,991,947.00
2000-2999	Classified Salaries	42,154.00	174,042.00	0.00	30,868.00	274,017.00	1,274,487.00	2,245,075.00		4,040,643.00
3000-3999	Employee Benefits	15,262.00	94,704.00	71,971.00	45,837.00	246,434.00	1,304,109.00	1,859,931.00		3,638,248.00
4000-4999	Books and Supplies	33,323.00	40,389.00	0.00	6,702.00	16,726.00	65,024.00	93,129.85		255,293.85
5000-5999	Services and Other Operating Expenditures	232,035.00	385,718.00	4,457.00	9,521.00	1,199.00	2,380,377.00	75,520.00		3,088,827.00
6000-6999	Capital Outlay	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00		5,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,363.00	0.00	0.00	0.00	0.00	1,159.00	0.00		8,522.00
	Total Direct Costs	367,400.00	826,453.00	367,148.00	284,961.00	1,279,680.00	7,583,394.00	9,319,444.85	0.00	20,028,480.85
7310	Transfers of Indirect Costs	923,978.00	0.00	0.00	9,062.00	48.00	0.00	32,353.00		965,441.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	923,978.00	0.00	0.00	9,062.00	48.00	0.00	32,353.00	0.00	965,441.00
	TOTAL COSTS	1,291,378.00	826,453.00	367,148.00	294,023.00	1,279,728.00	7,583,394.00	9,351,797.85	0.00	20,993,921.85
<b>STATE AND LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	37,263.00	117,738.00	290,720.00	192,033.00	690,631.00	2,558,238.00	5,045,789.00		8,932,412.00
2000-2999	Classified Salaries	38,796.00	166,181.00	0.00	30,868.00	118,223.00	1,075,334.00	717,071.00		2,146,463.00
3000-3999	Employee Benefits	14,595.00	89,379.00	71,971.00	45,837.00	207,749.00	1,271,810.00	1,569,471.00		3,270,812.00
4000-4999	Books and Supplies	33,323.00	27,000.00	0.00	6,702.00	7,878.00	64,746.00	78,315.00		217,964.00
5000-5999	Services and Other Operating Expenditures	232,035.00	376,146.00	4,457.00	9,521.00	405.00	2,197,042.00	72,997.00		2,892,603.00
6000-6999	Capital Outlay	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00		5,000.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	7,363.00	0.00	0.00	0.00	0.00	1,159.00	0.00		8,522.00
	Total Direct Costs	363,365.00	781,444.00	367,148.00	284,961.00	1,024,886.00	7,168,329.00	7,483,643.00	0.00	17,473,776.00
7310	Transfers of Indirect Costs	793,076.00	0.00	0.00	9,062.00	0.00	0.00	32,353.00		834,491.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	793,076.00	0.00	0.00	9,062.00	0.00	0.00	32,353.00	0.00	834,491.00
	TOTAL BEFORE OBJECT 8980	1,156,441.00	781,444.00	367,148.00	294,023.00	1,024,886.00	7,168,329.00	7,515,996.00	0.00	18,308,267.00
8980	Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									
	TOTAL COSTS									0.00
										18,308,267.00

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>LOCAL PROJECTED EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	357,350.00	0.00		357,350.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	187,714.00	0.00		187,714.00
4000-4999	Books and Supplies	18,042.00	0.00	0.00	1,754.00	830.00	6,429.00	14,815.00		41,870.00
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	3,100.00	0.00	685,701.00	0.00		688,801.00
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	18,042.00	0.00	0.00	4,854.00	830.00	1,237,194.00	14,815.00	0.00	1,275,735.00
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	18,042.00	0.00	0.00	4,854.00	830.00	1,237,194.00	14,815.00	0.00	1,275,735.00
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									
8980	Contributions from Unrestricted Revenues to Federal Resources (From State and Local Projected Expenditures section)									
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500-6540, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500-6540, & 7240, goals 5000-5999)									
	TOTAL COSTS									
										2,424,084.00
										0.00
										7,681,838.00
										11,381,657.00

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.



Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>UNDUPLICATED PUPIL COUNT</b>										
<b>TOTAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-9999)</b>										
1000-1999	Certificated Salaries	36,875.64	121,824.00	297,348.94	170,367.83	782,515.25	2,508,819.18	4,931,223.20		8,848,974.04
2000-2999	Classified Salaries	44,652.98	177,528.02	0.00	28,997.49	231,645.57	953,879.95	1,980,055.79		3,416,759.80
3000-3999	Employee Benefits	16,163.98	82,224.65	70,932.19	37,831.80	248,297.48	982,400.76	1,760,361.83		3,198,212.69
4000-4999	Books and Supplies	16,463.81	32,681.56	0.00	6,900.17	7,319.15	84,236.15	111,656.36		259,257.20
5000-5999	Services and Other Operating Expenditures	208,323.25	233,415.41	4,540.00	4,247.27	1,311.40	2,212,360.84	58,413.07		2,722,611.24
6000-6999	Capital Outlay	7,364.25	27,643.29	0.00	0.00	0.00	1,157.99	0.00		36,165.53
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	329,843.91	675,316.93	372,821.13	248,344.56	1,271,088.85	6,742,854.87	8,841,710.25	0.00	18,481,980.50
7310	Transfers of Indirect Costs	170,027.40	0.00	0.00	838.58	50.83	15,275.93	31,637.09		217,829.83
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	438,190.24								438,190.24
	<b>Total Indirect Costs</b>	170,027.40	0.00	0.00	838.58	50.83	15,275.93	31,637.09	0.00	217,829.83
	<b>TOTAL COSTS</b>	499,871.31	675,316.93	372,821.13	249,183.14	1,271,139.68	6,758,130.80	8,873,347.34	0.00	18,699,810.33
<b>FEDERAL ACTUAL EXPENDITURES (Funds 01, 09, and 62; resources 3000-5999, except 3330, 3340, 3355, 3360, 3370, 3375, 3385, &amp; 3405)</b>										
1000-1999	Certificated Salaries	0.00	8,527.68	0.00	0.00	90,689.41	19,374.86	0.00		118,591.95
2000-2999	Classified Salaries	4,295.78	11,330.52	0.00	15.98	103,426.40	165,627.24	1,703,856.24		1,988,552.16
3000-3999	Employee Benefits	890.71	4,633.97	0.00	1.50	41,354.01	42,926.96	318,088.37		407,895.52
4000-4999	Books and Supplies	0.00	7,548.93	0.00	0.00	0.00	277.80	85,126.49		92,953.22
5000-5999	Services and Other Operating Expenditures	0.00	7,062.53	0.00	0.00	793.08	296,028.84	2,523.00		306,407.45
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Direct Costs</b>	5,186.49	39,103.63	0.00	17.48	236,262.90	524,235.70	2,109,594.10	0.00	2,914,400.30
7310	Transfers of Indirect Costs	146,359.69	0.00	0.00	0.00	50.83	0.00	0.00		146,410.52
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	<b>Total Indirect Costs</b>	146,359.69	0.00	0.00	0.00	50.83	0.00	0.00	0.00	146,410.52
	<b>TOTAL BEFORE OBJECT 8980</b>	151,546.18	39,103.63	0.00	17.48	236,313.73	524,235.70	2,109,594.10	0.00	3,060,810.82
8980	Less: Contributions from Unrestricted Revenues to Federal Resources (Resources 3310-3400, except 3330, 3340, 3355, 3360, 3370, 3375, & 3385, all goals; resources 3000-3178 & 3410-5810, goals 5000-5999)									0.00
	<b>TOTAL COSTS</b>									3,060,810.82

Object Code	Description	Special Education, Unspecified (Goal 5001)	Regionalized Services (Goal 5050)	Regionalized Program Specialist (Goal 5060)	Special Education, Infants (Goal 5710)	Special Education, Preschool Students (Goal 5730)	Spec. Education, Severely Disabled (Goal 5750)	Spec. Education, Ages 5-22 Nonseverely Disabled (Goal 5770)	Adjustments*	Total
<b>STATE AND LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-2999, 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, &amp; 6000-9999)</b>										
1000-1999	Certificated Salaries	36,875.64	113,296.32	297,348.94	170,367.83	691,825.84	2,489,444.32	4,931,223.20		8,730,382.09
2000-2999	Classified Salaries	40,357.20	166,197.50	0.00	28,981.51	128,219.17	788,252.71	276,199.55		1,428,207.84
3000-3999	Employee Benefits	15,273.27	77,590.68	70,932.19	37,830.30	206,943.47	939,473.80	1,442,273.46		2,790,317.17
4000-4999	Books and Supplies	16,463.81	25,132.63	0.00	6,900.17	7,319.15	83,958.35	26,529.87		166,303.98
5000-5999	Services and Other Operating Expenditures	208,323.25	226,352.88	4,540.00	4,247.27	518.32	1,916,332.00	55,890.07		2,416,203.79
6000-6999	Capital Outlay	7,364.25	27,643.29	0.00	0.00	0.00	1,157.99	0.00		36,165.53
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	324,657.42	636,213.30	372,821.13	248,327.08	1,034,825.95	6,218,619.17	6,732,116.15	0.00	15,567,580.20
7310	Transfers of Indirect Costs	23,667.71	0.00	0.00	838.58	0.00	15,275.93	31,637.09		71,419.31
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
PCRA	Program Cost Report Allocations (non-add)	438,190.24								438,190.24
	Total Indirect Costs	23,667.71	0.00	0.00	838.58	0.00	15,275.93	31,637.09	0.00	71,419.31
	TOTAL BEFORE OBJECT 8980	348,325.13	636,213.30	372,821.13	249,165.66	1,034,825.95	6,233,895.10	6,763,753.24	0.00	15,638,999.51
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
<b>TOTAL COSTS</b>										
<b>LOCAL ACTUAL EXPENDITURES (Funds 01, 09, &amp; 62; resources 0000-1999 &amp; 8000-9999)</b>										
1000-1999	Certificated Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
2000-2999	Classified Salaries	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
3000-3999	Employee Benefits	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
4000-4999	Books and Supplies	384.63	0.00	0.00	0.00	0.00	0.00	142.08		526.71
5000-5999	Services and Other Operating Expenditures	0.00	0.00	0.00	2,016.60	0.00	1,020.50	0.00		3,037.10
6000-6999	Capital Outlay	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7130	State Special Schools	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7430-7439	Debt Service	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Direct Costs	384.63	0.00	0.00	2,016.60	0.00	1,020.50	142.08	0.00	3,563.81
7310	Transfers of Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
7350	Transfers of Indirect Costs - Interfund	0.00	0.00	0.00	0.00	0.00	0.00	0.00		0.00
	Total Indirect Costs	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
	TOTAL BEFORE OBJECTS 8091, 8099, AND 8980	384.63	0.00	0.00	2,016.60	0.00	1,020.50	142.08	0.00	3,563.81
8091, 8099	Revenue Limit Transfers to Special Education (All resources except 0000, goals 5000-5999)									2,424,119.34
8980	Contributions from Unrestricted Revenues to Federal Resources (From Federal Actual Expenditures section)									0.00
8980	Contributions from Unrestricted Revenues to State Resources (Resources 3330, 3340, 3355, 3360, 3370, 3375, 3385, 3405, 6500, 6510, & 7240, all goals; resources 2000-2999 & 6010-7810, except 6500, 6510, & 7240, goals 5000-5999)									5,935,642.02
	TOTAL COSTS									8,363,325.17

\* Attach an additional sheet with explanations of any amounts in the Adjustments column.

SELPA: (??)

This form is used to check maintenance of effort (MOE) for an LEA, whether the LEA is a member of a SELPA or is a single-LEA SELPA.

**After reviewing all sections of this form, please select which of the following methods your LEA chooses to use to meet the 2013-14 MOE requirement.**

If you select the local expenditures only method to meet the MOE requirement, then the level of effort in the local expenditures only method will be the base level of effort the next time you use that method to meet MOE. For example, choosing the local expenditures only method will mean that the dollar amount listed in B2a of Section 3 or B2c of Section 3 will become the base for the next time you use the local expenditures only method to meet the level of effort requirement.

- ☒ Combined state and local expenditures
- ☐ Local expenditures only

**SECTION 1** Exempt Reduction Under 34 CFR Section 300.204

If your LEA determines that a reduction in expenditures occurred as a result of one or more of the following conditions, you may calculate a reduction to the required MOE standard. Reductions may apply to local only MOE standard, combined state and local MOE standard, or both.

1. Voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
2. A decrease in the enrollment of children with disabilities.
3. The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - a. Has left the jurisdiction of the agency;
  - b. Has reached the age at which the obligation of the agency to provide free appropriate public education (FAPE) to the child has terminated; or
  - c. No longer needs the program of special education.
4. The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.
5. The assumption of cost by the high cost fund operated by the SEA under 34 CFR Sec. 300.704(c).

List exempt reductions, if any, to be used in the calculation below:	State and Local	Local Only
Total exempt reductions	0.00	0.00

SELPA: (??)

**SECTION 2**

**Reduction to MOE Requirement Under IDEA, Section 613 (a)(2)(C) (34 CFR Sec. 300.205(d))**

IMPORTANT NOTE: Only LEAs that have a "meets requirement" compliance determination and that are not found significantly disproportionate for the current year are eligible to use this option to reduce their MOE requirement.

Up to 50% of the increase in IDEA Part B Section 611 funding in current year compared with prior year may be used to reduce the required level of state and local expenditures. This option is available only if the LEA used or will use the freed up funds for activities authorized under the Elementary and Secondary Education Act of 1965. Also, the amount of Part B funds used for early intervening services (34 CFR 300.226(a)) will count toward the maximum amount by which the LEA may reduce its MOE requirement under this exception [P.L. 108-446].

	State and Local	Local Only
Current year funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Less: Prior year's funding (IDEA Section 611 Local Assistance Grant Awards - Resources 3310 and 3320)		
Increase in funding (if difference is positive)	0.00	
Maximum available for MOE reduction (50% of increase in funding)	0.00 (a)	
Current year funding (IDEA Section 619 - Resource 3315)		
Maximum available for early intervening services (EIS) (15% of current year funding - Resources 3310, 3315, and 3320)	0.00 (b)	

**If (b) is greater than (a).**

Enter portion to set aside for EIS (cannot exceed line (b), Maximum available for EIS)

(c)

Available for MOE reduction.

(line (a) minus line (c), zero if negative)

0.00 (d)

Enter portion used to reduce MOE requirement (cannot exceed line (d), Available for MOE reduction).

**If (b) is less than (a).**

Enter portion used to reduce MOE requirement (first column cannot exceed line (a), Maximum available for MOE reduction, second and third columns cannot exceed (e), Portion used to reduce MOE requirement).

(e)

Available to set aside for EIS

(line (b) minus line (e), zero if negative)

0.00 (f)

SELPA: (??)

**SECTION 3**

	Column A Projected Exps. FY 2013-14 (LP-I Worksheet)	Column B Actual Expenditures FY 2012-13 (LA-I Worksheet)	Column C Difference (A - B)
<b>A. COMBINED STATE AND LOCAL EXPENDITURES METHOD</b>			
1. Total special education expenditures	20,993,921.85		
2. Less: Expenditures paid from federal sources	2,685,654.85		
3. Expenditures paid from state and local sources	18,308,267.00	15,638,999.51	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from state and local sources	18,308,267.00	15,638,999.51	2,669,267.49
4. Special education unduplicated pupil count	1,657	1,657	
5. Per capita state and local expenditures (A3/A4)	11,049.04	9,438.14	1,610.90

If one or both of the differences in lines A3 and A5, Column C, are positive (current year projected state and local expenditures, in total or per capita, are greater than prior year's net state and local expenditures), the MOE requirement is met; Part B can still be completed.

If both lines A3 and A5, Column C, are negative, the MOE is not met based on combined state and local expenditures, and Part B must be completed.

SELPA: (??)**B. LOCAL EXPENDITURES ONLY METHOD**

If MOE was not met in Part A and this Local Expenditures Only Method applies, complete either B1 or B2, but not both. Complete B1 if the MOE "actual vs. actual" requirement was met last year using local expenditures (whether or not the requirement was also met using combined state and local expenditures); otherwise, complete B2.

Click on the button that applies:

☒ X

1. Last year's local expenditures met MOE requirement:

	Projected Exps. FY 2013-14	Actual Expenditures FY 2012-13	Difference
a. Expenditures paid from local sources	11,381,657.00	8,363,325.17	
Less: Exempt reduction(s) from SECTION 1		0.00	
Less: 50% reduction from SECTION 2		0.00	
Net expenditures paid from local sources	11,381,657.00	8,363,325.17	3,018,331.83
b. Per capita local expenditures (B1a/A4)	6,868.83	5,047.27	1,821.56

Base FY

☐

2. Enter in the second column, Base FY, the special education expenditures paid from local funds and the special education unduplicated pupil count, for the most recent fiscal year when MOE actual vs. actual requirement was met based on local expenditures. Enter the fiscal year in the column heading. If you have not previously used this method to meet the level of effort requirement, the earliest base year that can be used is 2006-07.

	Projected Exps. FY 2013-14		Difference
a. Expenditures paid from local sources			
Less: Exempt reduction(s) from SECTION 1			
Less: 50% reduction from SECTION 2			
Net expenditures paid from local sources			
b. Special education unduplicated pupil count			
c. Per capita local expenditures (B2a/B2b)			

If one or both of the differences in Column C for the checked section (B1 or B2) are positive, the MOE requirement is met.

After reviewing all sections of this form, please select which of the above methods your LEA chooses to use to meet the 2013-14 MOE requirement and make the selection on Page 1.

James Pham  
Contact Name

626-974-7000 Ext. 2016  
Telephone Number

Director of Fiscal Services  
Title

jpham@cvsud.k12.ca.us  
E-mail Address

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	83,640,647.00	9.15%	91,297,035.00	0.04%	91,336,179.00
2. Federal Revenues	8100-8299	250,000.00	0.00%	250,000.00	0.00%	250,000.00
3. Other State Revenues	8300-8599	2,529,334.00	0.00%	2,529,334.00	0.00%	2,529,334.00
4. Other Local Revenues	8600-8799	2,203,791.00	0.00%	2,203,791.00	0.00%	2,203,791.00
5. Other Financing Sources						
a. Transfers In	8900-8929	101,085.00	0.00%	101,085.00	0.00%	101,085.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(10,950,469.00)	4.89%	(11,485,527.00)	9.43%	(12,568,380.00)
6. Total (Sum lines A1 thru A5c)		77,774,388.00	9.16%	84,895,718.00	-1.23%	83,852,009.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				42,189,986.00		42,426,464.00
b. Step & Column Adjustment				236,478.00		511,478.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments						0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	42,189,986.00	0.56%	42,426,464.00	1.21%	42,937,942.00
2. Classified Salaries						
a. Base Salaries				11,733,764.00		11,767,010.00
b. Step & Column Adjustment				33,246.00		68,246.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				0.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	11,733,764.00	0.28%	11,767,010.00	0.58%	11,835,256.00
3. Employee Benefits	3000-3999	16,681,516.00	-0.05%	16,673,207.00	0.00%	16,673,207.00
4. Books and Supplies	4000-4999	2,517,128.00	0.00%	2,517,128.00	0.00%	2,517,128.00
5. Services and Other Operating Expenditures	5000-5999	6,757,371.00	6.26%	7,180,140.00	3.31%	7,417,909.00
6. Capital Outlay	6000-6999	31,321.00	0.00%	31,321.00	0.00%	31,321.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,754,949.00	0.00%	1,754,949.00	0.00%	1,754,949.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,612,380.00)	0.00%	(1,612,380.00)	12.18%	(1,808,803.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	95,230.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		80,148,885.00	0.73%	80,737,839.00	0.77%	81,358,909.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(2,374,497.00)		4,157,879.00		2,493,100.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		16,829,352.84		14,454,855.84		18,612,734.84
2. Ending Fund Balance (Sum lines C and D1)		14,454,855.84		18,612,734.84		21,105,834.84
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	4,765,732.67		9,765,732.67		14,765,732.67
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,544,836.00		3,474,951.00		3,510,413.00
2. Unassigned/Unappropriated	9790	6,052,550.17		5,280,314.17		2,737,952.17
f. Total Components of Ending Fund Balance						
(Line D3f must agree with line D2)		14,454,855.84		18,612,734.84		21,105,834.84

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,544,836.00		3,474,951.00		3,510,413.00
c. Unassigned/Unappropriated	9790	6,052,550.17		5,280,314.17		2,737,952.17
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>		<b>9,597,386.17</b>		<b>8,755,265.17</b>		<b>6,248,365.17</b>
<b>F. ASSUMPTIONS</b>						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						



Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
<b>A. REVENUES AND OTHER FINANCING SOURCES</b>						
1. LCFF/Revenue Limit Sources	8010-8099	2,436,769.00	0.00%	2,436,769.00	0.00%	2,436,769.00
2. Federal Revenues	8100-8299	5,898,581.00	0.00%	5,898,581.00	0.00%	5,898,581.00
3. Other State Revenues	8300-8599	13,812,463.00	-21.45%	10,849,055.00	-1.72%	10,662,171.00
4. Other Local Revenues	8600-8799	3,733,690.00	0.00%	3,733,690.00	0.00%	3,733,690.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	10,950,469.00	4.89%	11,485,527.00	9.43%	12,568,380.00
6. Total (Sum lines A1 thru A5c)		36,832,972.00	-6.59%	34,404,622.00	2.60%	35,300,591.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				10,533,039.00		10,216,283.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(316,756.00)		
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	10,533,039.00	-3.01%	10,216,283.00	0.00%	10,216,283.00
2. Classified Salaries						
a. Base Salaries				5,605,133.00		5,505,133.00
b. Step & Column Adjustment				0.00		0.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(100,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	5,605,133.00	-1.78%	5,505,133.00	0.00%	5,505,133.00
3. Employee Benefits	3000-3999	4,553,951.00	-0.78%	4,518,560.00	0.00%	4,518,560.00
4. Books and Supplies	4000-4999	4,379,314.35	-60.64%	1,723,582.35	-3.85%	1,657,208.00
5. Services and Other Operating Expenditures	5000-5999	5,039,772.00	3.76%	5,229,193.00	8.24%	5,660,151.00
6. Capital Outlay	6000-6999	1,006,930.00	0.00%	1,006,930.00	0.00%	1,006,930.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	5,762,130.00	0.00%	5,762,130.00	0.00%	5,762,130.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	1,131,027.00	0.00%	1,131,027.00	17.37%	1,327,450.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,000.00	0.00%	1,000.00	0.00%	1,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
c. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		38,012,296.35	-7.68%	35,093,838.35	1.60%	35,654,845.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE</b>						
(Line A6 minus line B11)		(1,179,324.35)		(689,216.35)		(354,254.00)
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		6,270,994.22		5,091,669.87		4,402,453.52
2. Ending Fund Balance (Sum lines C and D1)		5,091,669.87		4,402,453.52		4,048,199.52
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,091,669.87		4,402,453.52		4,048,199.52
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance		5,091,669.87		4,402,453.52		4,048,199.52
(Line D3f must agree with line D2)						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
<b>AVAILABLE RESERVES</b>						
<b>1. General Fund</b>						
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)						
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
<b>3. Total Available Reserves (Sum lines E1a thru E2c)</b>						
<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.						
Common Core budgeted full awarded amount in FY 2013-14, not in FY 2014-15						

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	86,077,416.00	8.89%	93,733,804.00	0.04%	93,772,948.00
2. Federal Revenues	8100-8299	6,148,581.00	0.00%	6,148,581.00	0.00%	6,148,581.00
3. Other State Revenues	8300-8599	16,341,797.00	-18.13%	13,378,389.00	-1.40%	13,191,505.00
4. Other Local Revenues	8600-8799	5,937,481.00	0.00%	5,937,481.00	0.00%	5,937,481.00
5. Other Financing Sources						
a. Transfers In	8900-8929	102,085.00	0.00%	102,085.00	0.00%	102,085.00
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)		114,607,360.00	4.09%	119,300,340.00	-0.12%	119,152,600.00
<b>B. EXPENDITURES AND OTHER FINANCING USES</b>						
1. Certificated Salaries						
a. Base Salaries				52,723,025.00		52,642,747.00
b. Step & Column Adjustment				236,478.00		511,478.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(316,756.00)		0.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	52,723,025.00	-0.15%	52,642,747.00	0.97%	53,154,225.00
2. Classified Salaries						
a. Base Salaries				17,338,897.00		17,272,143.00
b. Step & Column Adjustment				33,246.00		68,246.00
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				(100,000.00)		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	17,338,897.00	-0.38%	17,272,143.00	0.40%	17,340,389.00
3. Employee Benefits	3000-3999	21,235,467.00	-0.21%	21,191,767.00	0.00%	21,191,767.00
4. Books and Supplies	4000-4999	6,896,442.35	-38.51%	4,240,710.35	-1.57%	4,174,336.00
5. Services and Other Operating Expenditures	5000-5999	11,797,143.00	5.19%	12,409,333.00	5.39%	13,078,060.00
6. Capital Outlay	6000-6999	1,038,251.00	0.00%	1,038,251.00	0.00%	1,038,251.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	7,517,079.00	0.00%	7,517,079.00	0.00%	7,517,079.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(481,353.00)	0.00%	(481,353.00)	0.00%	(481,353.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	96,230.00	-98.96%	1,000.00	0.00%	1,000.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
c. Other Adjustments				0.00		0.00
10. Total (Sum lines B1 thru B10)		118,161,181.35	-1.97%	115,831,677.35	1.02%	117,013,754.00
<b>C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)</b>						
		(3,553,821.35)		3,468,662.65		2,138,846.00
<b>D. FUND BALANCE</b>						
1. Net Beginning Fund Balance (Form 011, line F1e)		23,100,347.06		19,546,525.71		23,015,188.36
2. Ending Fund Balance (Sum lines C and D1)		19,546,525.71		23,015,188.36		25,154,034.36
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	91,737.00		91,737.00		91,737.00
b. Restricted	9740	5,091,669.87		4,402,453.52		4,048,199.52
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	4,765,732.67		9,765,732.67		14,765,732.67
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	3,544,836.00		3,474,951.00		3,510,413.00
2. Unassigned/Unappropriated	9790	6,052,550.17		5,280,314.17		2,737,952.17
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		19,546,525.71		23,015,188.36		25,154,034.36

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>						
<b>1. General Fund</b>						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	3,544,836.00		3,474,951.00		3,510,413.00
c. Unassigned/Unappropriated	9790	6,052,550.17		5,280,314.17		2,737,952.17
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z			0.00		0.00
<b>2. Special Reserve Fund - Noncapital Outlay (Fund 17)</b>						
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)		9,597,386.17		8,755,265.17		6,248,365.17
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		8.12%		7.56%		5.34%
<b>F. RECOMMENDED RESERVES</b>						
<b>1. Special Education Pass-through Exclusions</b>						
For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	Yes					
b. If you are the SELPA AU and are excluding special education pass-through funds:						
1. Enter the name(s) of the SELPA(s):						
<b>2. Special education pass-through funds</b>						
(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)		65,458,713.00		65,458,713.00		65,458,713.00
<b>2. District ADA</b>						
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)						
		12,122.26		11,838.72		11,714.73
<b>3. Calculating the Reserves</b>						
a. Expenditures and Other Financing Uses (Line B11)		118,161,181.35		115,831,677.35		117,013,754.00
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)		118,161,181.35		115,831,677.35		117,013,754.00
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)		3,544,835.44		3,474,950.32		3,510,412.62
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)		3,544,835.44		3,474,950.32		3,510,412.62
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2013-14)	12,723.64	12,723.64	0.0%	Met
1st Subsequent Year (2014-15)	12,263.96	12,363.08	0.8%	Met
2nd Subsequent Year (2015-16)	12,012.96	11,984.68	-0.2%	Met

1B. Comparison of District ADA to the Standard

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

1a. STANDARD MET - Funded ADA has not changed since first interim projections 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 first interim projections.

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

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

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	12,572	12,558	-0.1%	Met
1st Subsequent Year (2014-15)	12,301	12,204	-0.8%	Met
2nd Subsequent Year (2015-16)	12,110	12,077	-0.3%	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 first interim projections 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. First Interim data that exist will be extracted into the Enrollment column; otherwise, enter Enrollment data for all fiscal years.

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	13,088	13,907	94.1%
Second Prior Year (2011-12)	12,867	13,367	96.3%
First Prior Year (2012-13)	12,578	12,960	97.1%
Historical Average Ratio:			95.8%
District's ADA to Enrollment Standard (historical average ratio plus 0.5%):			96.3%

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

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

Fiscal Year	Estimated P-2 ADA (Form Ai, Lines 1-4 and 22) (Form MYPI, Line F2)	Enrollment CBEDS/Projected (Criterion 2, Item 2A)	Ratio of ADA to Enrollment	Status
Current Year (2013-14)	12,122	12,558	96.5%	Not Met
1st Subsequent Year (2014-15)	11,839	12,204	97.0%	Not Met
2nd Subsequent Year (2015-16)	11,715	12,077	97.0%	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)

During the 2011-12 Fiscal Year, the District implemented an Attendance Recovery Program as part of its Budget Stabilization Plan. The increases in ADA percentages are directly attributed to implementation of Attendance Recovery Strategy.

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

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals		
Current Year (2013-14)	88,177,416.00	88,177,416.00	0.0%	Met
1st Subsequent Year (2014-15)	91,440,495.00	95,833,804.00	4.8%	Not Met
2nd Subsequent Year (2015-16)	91,683,271.00	96,075,117.00	4.8%	Not Met

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

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

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

Explanation:  
(required if NOT met)

The Budget projections for the Second Interim now include assumptions from Governor Brown's Proposed Budget for 14-15 His proposal includes a higher level of funding for LCFF funding formula of the LCFF Funding Gap percentage.



**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)	63,899,082.04	71,544,654.71	89.3%
Second Prior Year (2011-12)	63,512,742.66	71,506,397.29	88.8%
First Prior Year (2012-13)	67,493,615.35	77,760,477.58	86.8%
	Historical Average Ratio:		88.3%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	85.3% to 91.3%	85.3% to 91.3%	85.3% to 91.3%

**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)	70,605,266.00	80,053,655.00	88.2%	Met
1st Subsequent Year (2014-15)	70,866,681.00	80,737,839.00	87.8%	Met
2nd Subsequent Year (2015-16)	71,446,405.00	81,358,909.00	87.8%	Met

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

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

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

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

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

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change is Outside Explanation Range
----------------------------	-----------------------------------------------------------------	------------------------------------------------------------------	----------------	----------------------------------------

**Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)**

Current Year (2013-14)	6,210,665.00	6,148,581.00	-1.0%	No
1st Subsequent Year (2014-15)	6,210,665.00	6,148,581.00	-1.0%	No
2nd Subsequent Year (2015-16)	6,210,665.00	6,148,581.00	-1.0%	No

Explanation:  
(required if Yes)

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

Current Year (2013-14)	16,193,111.00	16,341,797.00	0.9%	No
1st Subsequent Year (2014-15)	13,584,616.00	13,378,389.00	-1.5%	No
2nd Subsequent Year (2015-16)	13,584,616.00	13,191,505.00	-2.9%	No

Explanation:  
(required if Yes)

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

Current Year (2013-14)	5,806,157.00	5,937,481.00	2.3%	No
1st Subsequent Year (2014-15)	5,806,157.00	5,937,481.00	2.3%	No
2nd Subsequent Year (2015-16)	5,806,157.00	5,937,481.00	2.3%	No

Explanation:  
(required if Yes)

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

Current Year (2013-14)	7,166,074.50	6,896,442.35	-3.8%	No
1st Subsequent Year (2014-15)	3,927,278.00	4,240,710.35	8.0%	Yes
2nd Subsequent Year (2015-16)	4,892,808.00	4,174,336.00	-14.7%	Yes

Explanation:  
(required if Yes)

Revised projections now include EIA Program Cost.
---------------------------------------------------

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

Current Year (2013-14)	11,593,880.00	11,797,143.00	1.8%	No
1st Subsequent Year (2014-15)	12,361,546.00	12,409,333.00	0.4%	No
2nd Subsequent Year (2015-16)	12,462,215.00	13,078,060.00	4.9%	No

Explanation:  
(required if Yes)

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
<b>Total Federal, Other State, and Other Local Revenue (Section 6A)</b>				
Current Year (2013-14)	28,209,933.00	28,427,859.00	0.8%	Met
1st Subsequent Year (2014-15)	25,601,438.00	25,464,451.00	-0.5%	Met
2nd Subsequent Year (2015-16)	25,601,438.00	25,277,567.00	-1.3%	Met
<b>Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)</b>				
Current Year (2013-14)	18,759,954.50	18,693,585.35	-0.4%	Met
1st Subsequent Year (2014-15)	16,288,824.00	16,650,043.35	2.2%	Met
2nd Subsequent Year (2015-16)	17,355,023.00	17,252,396.00	-0.6%	Met

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

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

- 1a. STANDARD MET - Projected total operating revenues have not changed since first interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

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

- 1b. STANDARD MET - Projected total operating expenditures have not changed since first Interim projections by more than the standard for the current year and two subsequent fiscal years.

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

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

## 7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,125,413.01	3,030,372.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		3,030,372.00	

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

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

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

**8. CRITERION: Deficit Spending**

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	8.1%	7.6%	5.3%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	2.7%	2.5%	1.8%

**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)	(2,374,497.00)	80,148,885.00	3.0%	Not Met
1st Subsequent Year (2014-15)	4,157,879.00	80,737,839.00	N/A	Met
2nd Subsequent Year (2015-16)	2,493,100.00	81,358,909.00	N/A	Met

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

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

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

Explanation:  
(required if NOT met)

The District has already enacted significant budget reduction in response to rising operating costs and depleting revenues, as resulting of declining enrollment. For the budget year, the projected deficit spending is \$2.3M, down from \$5.5M in 12-13.

**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)	19,546,525.71		Met
1st Subsequent Year (2014-15)	23,015,188.36		Met
2nd Subsequent Year (2015-16)	25,154,034.36		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)	10,622,612.22		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)	12,122	11,839	11,715
District's Reserve Standard Percentage Level:	3%	3%	3%

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

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

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

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

Yes

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

Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
65,458,713.00	65,458,713.00	65,458,713.00

**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)	118,161,181.35	115,831,677.35	117,013,754.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)			
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	118,161,181.35	115,831,677.35	117,013,754.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	3,544,835.44	3,474,950.32	3,510,412.62
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)	3,544,835.44	3,474,950.32	3,510,412.62

# **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	0.00	0.00
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	3,544,836.00	3,474,951.00	3,510,413.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	6,052,550.17	5,280,314.17	2,737,952.17
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	9,597,386.17	8,755,265.17	6,248,365.17
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	8.12%	7.56%	5.34%
District's Reserve Standard (Section 10B, Line 7):	3,544,835.44	3,474,950.32	3,510,412.62
Status:	Met	Met	Met

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

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

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

Explanation:  
(required if NOT met)



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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 first interim projections that may impact the budget?

Yes

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

The District's Mandated Cost claims for STAR reporting reimbursement is under audit by the State Controller office. The audit period is covering 97-98 to 03-04. The potential liability to the District for disallowed claims equal \$360K.

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

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

No

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

### S3. Temporary Interfund Borrowings

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

Yes

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

The District has contingency plan to participate in TRANS (Tax and Revenue Anticipation Notes) borrowing. The total level of interim borrowing is projected at \$18M for 13-14.

### S4. Contingent Revenues

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

No

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

**S5. Contributions**

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
<b>1a. Contributions, Unrestricted General Fund</b> (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(10,972,524.00)	(10,950,469.00)	-0.2%	(22,055.00)	Met
1st Subsequent Year (2014-15)	(11,507,582.00)	(11,485,527.00)	-0.2%	(22,055.00)	Met
2nd Subsequent Year (2015-16)	(11,403,482.00)	(12,568,380.00)	10.2%	1,164,898.00	Not Met
<b>1b. Transfers in, General Fund *</b>					
Current Year (2013-14)	102,085.00	102,085.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	77,085.00	102,085.00	32.4%	25,000.00	Not Met
2nd Subsequent Year (2015-16)	77,085.00	102,085.00	32.4%	25,000.00	Not Met
<b>1c. Transfers Out, General Fund *</b>					
Current Year (2013-14)	96,230.00	96,230.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	96,230.00	1,000.00	-99.0%	(95,230.00)	Not Met
2nd Subsequent Year (2015-16)	96,230.00	1,000.00	-99.0%	(95,230.00)	Not Met

**1d. Capital Project Cost Overruns**

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

No

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

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

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

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

Explanation:  
(required if NOT met)

Previously, contributions to restricted programs included programs now reported under the LCFF funding formula.

- 1b. NOT MET - The projected transfers in to the general fund have changed since first interim projections 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)

Previously, contributions to restricted programs included programs now reported under the LCFF funding formula.

1c. NOT MET - The projected transfers out of the general fund have changed since first interim projections 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)

Previously, contributions to restricted programs included programs now reported under the LCFF funding formula.

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

Project Information:  
(required if YES)

**S6. Long-term Commitments**

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

1. a. Does your district have long-term (multiyear) commitments?  
(If No, skip items 1b and 2 and sections S6B and S6C)

Yes

- b. If Yes to item 1a, have new long-term (multiyear) commitments been incurred since first interim projections?

No

2. If Yes to item 1a, list (or update) all new and existing multiyear commitments and required annual debt service amounts. Do not include long-term commitments for postemployment benefits other than pensions (OPEB); OPEB is disclosed in Item S7A.

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	3	General Fund	General Fund	370,134
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	5	General Fund	General Fund	682,905
State School Building Loans				
Compensated Absences				

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

GOB 2011 Series A, Refunding	14	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	13,195,000
GOB 2001 Series B	15	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	30,375,999
GOB 2006 Series A	18	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	30,465,000
GOB 2006 Series B	20	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	20,147,092
QZAB	10	Building Fund 21.1	Building Fund 21.1	3,900,400
GOB 2012 Series A & Refund 2013	18	Bond Interest and Redemption Fund 51.0	Local Property Tax Assessment	70,500,000

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	114,119	123,378	123,378	123,378
Certificates of Participation				
General Obligation Bonds				
Supp Early Retirement Program	1,398,391	426,421	426,421	426,421
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

GOB 2011 Series A, Refunding	925,263	1,093,563	1,098,863	1,147,613
GOB 2001 Series B	1,966,236	2,045,424	2,129,599	2,228,749
GOB 2006 Series A	2,639,619	2,821,019	2,993,744	2,643,369
GOB 2006 Series B	895,000	840,000	825,000	1,305,000
QZAB	337,291	349,105	361,509	374,533
GOB 2012 Series A & Refund 2013	0	1,192,434	3,129,425	3,598,825
Total Annual Payments:	8,275,919	8,891,344	11,087,939	11,847,888
Has total annual payment increased over prior year (2012-13)?		Yes	Yes	Yes

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

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

The Increase in debt service payments are related to the issuance of General Obligation Bonds (measure CC) which are paid by Local Property Tax Assessments.

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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 first Interim projections, and indicate whether the changes are the result of a new actuarial valuation.

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

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

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

Yes

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

No

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

No

## 2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)

First Interim (Form 01CSI, Item S7A)	Second Interim
6,737,951.00	6,737,951.00
6,737,951.00	6,737,951.00

- b. OPEB unfunded actuarial accrued liability (UAAL)

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

Actuarial	Actuarial
Jul 01, 2011	Jul 01, 2011

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

## 3. OPEB Contributions

- a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

First Interim (Form 01CSI, Item S7A)	Second Interim
728,349.00	728,349.00
728,349.00	728,349.00
728,349.00	728,349.00

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

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

400,049.00	402,178.00
474,083.00	474,083.00
474,083.00	474,083.00

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

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

549,083.00	549,083.00
549,083.00	549,083.00
549,083.00	549,083.00

- d. Number of retirees receiving OPEB benefits

Current Year (2013-14)

1st Subsequent Year (2014-15)

2nd Subsequent Year (2015-16)

104	104
104	104
104	104

## 4. Comments:

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

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

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

Yes

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

No

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

No

2. Self-Insurance Liabilities

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

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Accrued liability for self-insurance programs	1,167,312.00	1,167,312.00
b. Unfunded liability for self-insurance programs	1,167,312.00	1,167,312.00

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)

	First Interim (Form 01CSI, Item S7B)	Second Interim
a. Required contribution (funding) for self-insurance programs	880,679.00	880,679.00
Current Year (2013-14)	880,679.00	880,679.00
1st Subsequent Year (2014-15)	880,679.00	880,679.00
2nd Subsequent Year (2015-16)	880,679.00	880,679.00

- b. Amount contributed (funded) 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	880,679.00	880,679.00
Current Year (2013-14)	880,679.00	880,679.00
1st Subsequent Year (2014-15)	880,679.00	880,679.00
2nd Subsequent Year (2015-16)	880,679.00	880,679.00

4. Comments:

**S8. Status of Labor Agreements**

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period  
Were all certificated labor negotiations settled as of first interim projections?

No

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

If No, continue with section S8A.

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	592.5	576.5	572.5	568.5

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

No

No

No

**One Year Agreement**

Total cost of salary settlement

% change in salary schedule from prior year  
or

**Multiyear Agreement**

Total cost of salary settlement

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

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



Negotiations Not Settled

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

492,892

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
8,095,799	8,702,984	9,529,767
95.0%	95.0%	95.0%
16.0%	7.5%	9.5%

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

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

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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
	505,707	505,707

**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 first interim projections and the cost impact of each change (i.e., class size, hours of employment, leave of absence, bonuses, etc.):


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

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

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

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

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

If No, continue with section S8B.

No

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

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	514.2	459.3	459.3	459.3

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

No

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

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

If No, complete questions 6 and 7.

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

Yes

If Yes, complete questions 6 and 7.

**Negotiations Settled Since First Interim Projections**

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

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

If Yes, date of Superintendent and CBO certification:

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

Total cost of salary settlement

% change in salary schedule from prior year  
or**Multiyear Agreement**

Total cost of salary settlement

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

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

**Negotiations Not Settled**

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

172,705

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**

- 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
3,025,889	3,252,831	3,561,850
95.0%	95.0%	95.0%
16.0%	7.5%	9.5%

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

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

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**

- 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
62,611	62,611	62,611

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

- Are savings from attrition included in the interim 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

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

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


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

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

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

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

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	120.5	120.5	120.5	120.5

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

No

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

If Yes, complete questions 3 and 4.

Yes

**Negotiations Settled Since First Interim Projections**

2. Salary settlement:

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

Total cost of salary settlement

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

**Negotiations Not Settled**

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

134,402

4. 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

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

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

Yes

Yes

Yes

2. Total cost of H&W benefits

1,710,660

1,838,960

2,013,661

3. Percent of H&W cost paid by employer

95.0%

95.0%

95.00%

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

16.0%

7.5%

7.5%

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

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

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

Yes

Yes

Yes

2. Cost of step & column adjustments

104,896

104,896

3. Percent change in step and column over prior year

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

Current Year  
(2013-14)

1st Subsequent Year  
(2014-15)

2nd Subsequent Year  
(2015-16)

1. Are costs of other benefits included in the interim and MYPs?

Yes

Yes

Yes

2. Total cost of other benefits

87,892

87,892

87,892

3. Percent change in cost of other benefits over prior year

## S9. Status of Other Funds

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

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

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

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

No

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

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

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## ADDITIONAL FISCAL INDICATORS

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

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

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

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

No

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

Comments:  
(optional)

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## End of School District Second Interim Criteria and Standards Review

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SACS2013ALL Financial Reporting Software - 2013.2.1  
3/12/2014 7:59:04 AM

19-64436-0000000

Second Interim  
2013-14 Projected Totals  
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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

### IMPORT CHECKS

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

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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



PASS-THRU-REV=EXP - (W) - Pass-through revenues from all sources (objects 8287, 8587, and 8697) should equal transfers of pass-through revenues to other agencies (objects 7211 through 7213, plus 7299 for resources 3327 and 3328), by resource. PASSED

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

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

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

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

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

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

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

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

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

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

## SUPPLEMENTAL CHECKS

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

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

## EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

Journal ID	Journal Date	Fund	Resource	Goal	Function	Object	School/Loc	Amount	Schedule Code	Tax Type	Tax Description	
TX14031201	3/12/2014	01.0	00000.0	00000	00000	9528	00000000	615.91	070	Federal Tax	OASDI - Employer	
TX14031201	3/12/2014	01.0	00000.0	00000	00000	9529	00000000	160.67	070	Federal Tax	Medicare Employer	
TX14031201	3/12/2014	01.0	30100.0	00000	00000	9529	00000000	1.67	070	Federal Tax	Medicare Employer	
TX14031201	3/12/2014	01.0	65000.0	00000	00000	9529	00000000	3.34	070	Federal Tax	Medicare Employer	
TX14031201	3/12/2014	76.0	00000.0	00000	00000	9507	00000000	165.68	070	Federal Tax	Medicare - Employee	
TX14031201	3/12/2014	76.0	00000.0	00000	00000	9511	00000000	855.93	070	Federal Tax	Federal Income Tax	
TX14031201	3/12/2014	76.0	00000.0	00000	00000	9513	00000000	615.91	070	Federal Tax	OASDI - Employee	
								<b>2,419.11</b>				
TX14031201	3/12/2014	76.0	00000.0	00000	00000	9512	00000000	181.04	070	State Tax	State Income Tax	
								<b>181.04</b>				
								<b>State Liability Amount</b>				

SACS2013ALL Financial Reporting Software - 2013.2.1  
3/12/2014 7:59:16 AM

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Second Interim  
2013-14 Actuals to Date  
Technical Review Checks

Covina-Valley Unified

Los Angeles County

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

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

### IMPORT CHECKS

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

goals with expenditure objects 1000-7999 in functions 1000-1999 and 4000-5999) must be valid. NOTE: Functions not included in the GOALxFUNCTION table (0000, 2000-3999, 6000-6999, 7100-7199, 7210, 8000-8999) are not checked and will pass the TRC. PASSED

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

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

## GENERAL LEDGER CHECKS

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

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

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

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

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

INTRAED-DIR-COST - (W) - Transfers of Direct Costs (Object 5710) do not net to zero by fund. EXCEPTION

FUND	OBJECT 5710
01	-51.00

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

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

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

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

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

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

LOTTERY-CONTRIB - (W) - There should be no contributions (objects 8980-8999)

SACS2013ALL Financial Reporting Software - 2013.2.1  
19-64436-0000000-Covina-Valley Unified-Second Interim 2013-14 Actuals to Date  
3/12/2014 7:59:16 AM

to the lottery (resources 1100 and 6300) or from the Lottery: Instructional  
Materials (Resource 6300). PASSED

## SUPPLEMENTAL CHECKS

### EXPORT CHECKS

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

Checks Completed.