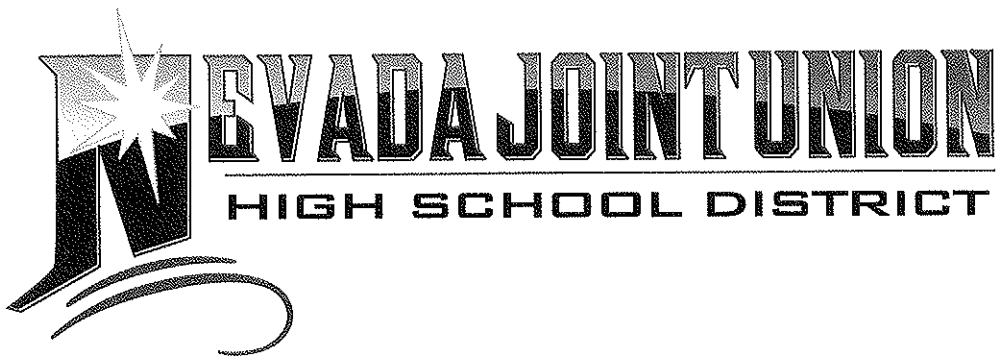


Nevada Joint Union High

School District

**2013-2014 First Interim Report
As of 10/31/13**



December 11, 2013

Board of Trustees
Nevada Joint Union High School District
11645 Ridge Road
Grass Valley, CA 95945

Honorable Board of Trustees:

The 2013-2014 First Interim Financial Statement is submitted for your review. As required by the State Department of Education, the fiscal report has been measured against the State-adopted Criteria and Standards. Based upon this review, I recommend that the Board certify the 2013-2014 First Interim Financial Statement with a Positive Certification that the District will complete the current and two subsequent fiscal years with a positive fund and cash balance. This recommendation based on the knowledge that the Board and Administration are committed to making the necessary budget reductions to assure that year 2015-2016 will end with a positive fund and cash balance.

The following narrative and detailed financial statements provide an in-depth review of the District's current financial status including the critical multi-year projection information.

Respectfully submitted,

Karen L. Suenram
Assistant Superintendent - Business

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HIGH SCHOOL DISTRICT*

BOARD OF EDUCATION

Katy Schwarz, President

Richard Baker, Vice President

Wayne Klauer, Clerk

Georgie Coulter, Member

Jim Adams, Member

EDUCATIONAL OPTIONS

The Nevada Joint Union High School District recognizes that individual students learn in different ways and in different environments. With this in mind, the District provides educational choices to meet an individual student needs.

We believe that students and parents should have input when considering the direction of a student's educational career. Educational options provide opportunities to students.

WHAT OPTIONS ARE AVAILABLE?

The Nevada Joint Union High School District strongly supports educational options (choices) for our District's students and parents. We offer the following options:

- Adult Education
- Bear River Comprehensive High School
- Early College High School
- General Educational Development
- Home School Teaching
- Nevada County Jail Program
- Nevada Union Comprehensive High School
- Nevada Union High School Humanities Home Study Program
- NU Tech Continuation High School
- ROP (Regional Occupational Program)
- Recovery Online for Academic Development (ROAD)
- Sierra Mountain High School (Independent Study programs)
- Sierra College (Community College)
- Silver Springs Continuation High School
- Special Education
- Young Parent Program

ADULT EDUCATION

Adult Education is focused on providing basic education and high school equivalency to adult community members.

BEAR RIVER HIGH SCHOOL

Bear River, a California Distinguished School, is aware of the uniqueness of each student and makes an effort to provide a positive learning environment with opportunities for student growth in the academic, vocational and co-curricular areas.

- Professional Learning Communities
- Honors Classes
- Advisory Groups
- Peer Counseling
- Peer Tutoring
- Saturday School
- On Campus Vocational Classes
- After School Tutoring

EARLY COLLEGE HIGH SCHOOL

The William and Marian Ghidotti Early College High School (ECHS), a recognized California Department of Education Distinguished School, is an alternative model to traditional high schools. Students attend high school classes on the college campus, and are concurrently enrolled in college courses. This alternative high school is designed for students who thrive in a smaller, nurturing, yet academically challenging environment. In four or five years, students graduate from high school and receive either an AA or AS degree, are ready for transfer to a four-year university, or are prepared for viable employment. There is no cost to the students or their families.

GENERAL EDUCATIONAL DEVELOPMENT

GED (General Educational Development) courses, testing and awarding of certificates are available through this District for students 18 and above who have not obtained a high school diploma through other means.

HOME SCHOOL TEACHING

When District students are confined to home because of illness, injury, or other reasons for an extended period of time, the District provides teachers to instruct these students at home so that they may continue with their education.

NEVADA COUNTY JAIL/DETENTION CENTER

This outreach program involves adult wards incarcerated in the Nevada County Jail or Detention Center. Participants can earn a Nevada Union Adult School diploma by

completing all District requirements for graduation or completing a General Educational Development (GED) program.

NEVADA UNION HIGH SCHOOL

The District's largest traditional school, recognized by the U.S. Department of Education as a National Blue Ribbon School and the California Department of Education as a Distinguished School, NUHS believes the education provided should develop the potential of each student so that he/she will be informed, prepared and capable of assuming full responsibility for making his or her own decisions. It also offers:

- On campus vocational classes
- AP (advanced placement)
- Humanities Academy (school within a school)
- Humanities Home Study Program
- Partnership Telecommunications Academy
- Peer Tutoring
- Study Skills classes
- Peer Counseling
- Saturday School
- After School Tutoring

NU TECH HIGH SCHOOL

An on-site continuation high school on the Nevada Union High School campus provides each student an opportunity to complete the required academic courses of instruction to graduate from high school and the opportunity to receive alternative work experiences and occupational training. This school provides extensive opportunities for personal growth through counseling, individualized interaction with school staff and meaningful school and community activities.

REGIONAL OCCUPATIONAL PROGRAM

Regional Occupational Program provides vocational education to high school juniors, seniors and adults. There are a variety of classes (on and off campus) that feature classroom and on-the-job training designed to lead to entry-level employment.

RECOVERY ONLINE for ACADEMIC DEVELOPMENT

All options, including comprehensive, alternative and independent study schools, are operated on a year-round basis through the provisions of the District's ROAD program. Students are given the opportunity to take online classes to complete credit recovery. All ROAD classes are guided by a highly-qualified credentialed teacher.

SIERRA COLLEGE (Community College)

High school juniors and seniors residing in the Sierra College District (Nevada/Placer Counties) and with parent and site principal permission may enroll in up to two classes per semester. Additionally, high school students may take AP (advanced placement) high school courses and if they are able to pass the AP exam they may receive college credit for such courses. There are 2+2 plan articulation agreements between the community college and vocational departments of our high school. Participants may receive up to seven credits during their junior and senior year in high school, allowing them to enroll in more advanced courses later.

NORTH POINT ACADEMY

Students receive individualized lesson plans from experienced instructors. The independent study format offers flexibility and one-on-one instruction to students.

SILVER SPRINGS HIGH SCHOOL

Designed with an innovative and creative approach, this continuation high school includes the Young Parent Program. Solid core curricular classes are provided in addition to vocational training opportunities. A comprehensive range of medical, psychological, nutritional, transportation and child care services are provided on site.

SPECIAL EDUCATION

Special Education is an additional support that can be of benefit to students. Pupils must qualify according to State criteria in order to participate in the program(s). Help available includes a) specific testing to diagnose difficulties encountered in the school system, b) prescriptive recommendations for remediation, c) curriculum based on individual strengths and weaknesses, d) small teacher-pupil ratios, e) instruction in how to cope with specific disabilities, f) aid in learning how to be successful in the "mainstream," g) modifications and alternative methods of learning and test taking, h) emphasis on self-esteem, i) pertinent vocational experience and transition plans, j) speech and language support.

FOR FURTHER INFORMATION PLEASE CONTACT:

District Office – Superintendent - Dr. Louise Johnson (530) 273-3351
District Office – Asst. Superintendent - Business, Karen Suenram (530) 273-3351
District Office – Asst. Superintendent - Personnel, Trisha Dellis (530) 273-3351

Adult Education – Principal, Anita Bagwell (530) 272-2643
Bear River H.S. – Principal, James Nieto (530) 268-3700
Ghidotti Early College H.S. – Principal, Melissa Madigan (530) 274-5312
Nevada Union H.S. -- Principal, Mike Blake (530) 273-4431
North Point Academy – Principal, Anita Bagwell (530) 272-2643
Silver Springs H.S. – Principal, Marty Mathiesen (530) 272-2635

2013/2014 FIRST INTERIM FINANCIAL STATEMENT

The purpose of this narrative is to provide a summary of the First Interim Financial Statement. The First Period Financial Statement is a chance to evaluate the fiscal condition of the School District now that the school year is underway. It is also an opportunity to identify necessary budget revisions that reflect changes in revenue and expenditure projections from the budget that was adopted in June, 2013.

Significant Financial Issues:

The Nevada Joint Union High School District's student enrollment decline persists. The District Board and staff continue to make necessary reductions to ongoing operations in order to downsize the District's budget as the enrollment declines. Because of these continued, timely reductions, the District's financial picture as related to declining enrollment is fairly healthy. However, when the declining enrollment is combined with five years of State and Federal revenue reductions, the District's financial picture remains bleak.

For the first time in more than three decades, the State has introduced a new revenue generation formula for schools. The purported simplified method is described in detail later in the narrative.

Multi-Year Projections:

The multi-year projections included with this report continue to illustrate a challenging financial future for the District. Ongoing declining enrollment projections will necessitate further reductions as we plan operations for the next two to three years. All program decisions must be weighed carefully in light of these projections.

GENERAL FUND

Projected Enrollment / ADA:

Enrollment and staffing are the key factors in projecting future revenues and expenditures. It is ever so important to make decisions based on multi-year projections that consider the continuing decline in enrollment and staffing changes and that are responsive to the State's fiscal crisis.

The *unofficial* CBEDS enrollment is 3,146 students; 139 (4.2%) less than the prior year.

	2012 CBEDS	2013 CBEDS	Difference
Nevada Union High School	2,048	1,908	- 140
Bear River High School	791	784	- 7
Pioneer High School	9	0	- 9
NU Tech High School	41	45	+ 4
Sierra Foothill High School	16	0	- 16
Silver Springs High School	137	156	+ 19
William & Marian Ghidotti High School	176	159	- 17
North Point Academy	67	94	+ 27
TOTAL	3,285	3,146	- 139

The following table shows a ten year history of enrollment for the District.

Year	CBEDS Enrollment	Change over Prior Year	% Change over Prior Year
1989/90	3121		
1990/91	3307	186	5.96%
1991/92	3562	255	7.71%
1992/93	3681	119	3.34%
1993/94	3838	157	4.27%
1994/95	4088	250	6.51%
1995/96	4277	189	4.62%
1996/97	4501	224	5.24%
1997/98	4536	35	0.78%
1998/99	4559	23	0.51%
1999/00	4534	-25	-0.55%
2000/01	4500	-34	-0.75%
2001/02	4424	-76	-1.69%
2002/03	4312	-112	-2.53%
2003/04	4214	-98	-2.27%
2004/05	4159	-55	-1.31%
2005/06	4129	-30	-0.72%
2006/07	3935	-194	-4.70%
2007/08	3957	22	0.56%
2008/09	3850	-107	-2.70%
2009/10	3734	-116	-3.01%
2010/11	3592	-142	-3.80%
2011/12	3391	-201	-5.60%
2012/13	3285	-106	-3.13%
2013/14	3146	-139	-4.23%
2014/15	2988	-158	-5.02%
2015/16	2934	-54	-1.81%

School districts are allowed to claim the greater of the current year or prior year average daily attendance for funding purposes. Because of our declining enrollment status, NJUHSD will continue to claim prior year attendance for funding or average daily attendance of 3,051. The current year projection is 2,930 or 93.15% of October enrollment.

General Fund Revenues

Revenue Limit Income (for historical purposes):

Beginning in the early 1970s, State apportionments to school districts have been allocated on a base revenue formula per unit of ADA (Average Daily Attendance). As a result of this formula, an authorized amount per unit of student average daily attendance was calculated, and then multiplied by the average daily student attendance. The State fiscal crisis had resulted in unprecedented changes to the District's revenue limit. A brief history of the District's revenue limit is shown below.

	Base Revenue Limit	Deficit Factor	Additional Reductions	Funded Base Revenue Limit	Increase (Decrease)	Percentage Change
1. 2002-03	5,464	1.0000		5,461		
2. 2003-04	5,563	.98802 * .98174		5,396	(86.00)	-1.57%
3. 2004-05	5,720	.99677 * .98174		5,597	201.00	3.72%
4. 2005-06	5,963	.99108		5,909	312.00	5.57%
5. 2006-07	6,378	1.0000		6,378	469.00	7.94%
6. 2007-08	6,668	1.0000		6,668	290.00	4.54%
7. 2008-09	7,048	.92156		6,495	(173.00)	-2.59%
8. 2009-10	7,348	.81645	(252.82)	5,746	(749.00)	-11.53%
9. 2010-11	7,319	.82037		6,004	258.00	4.49%
10. 2011-12	7,486	.79398		5,944	(60.00)	-1.00%
12. 2012-13	7,729	.77728		6,007	60.00	1.00%
13. 2013-14	7,847	.81003		6,356	349.00	5.8%

NEW Local Control Funding Formula:

With the adoption of the State budget in late June, California schools have a new funding model; the first major change since the 1970s. The Local Control Funding Formula (LCFF) *replaces revenue limit funding and the majority of State-funded categoricals*. The categoricals that are being eliminated include: Instructional Materials, Professional

Block Grant, Pupil Retention Block Grant, School and Library Improvement Block Grant, Class Size Reduction, and CalSAFE. Details of each categorical are provided below in the summary of budget changes.

Complete implementation of LCFF is slated for 2020-2021—an eight year phase in period. LCFF provides a base funding amount per grade level; additional funding for CTE for high school students; and an add-on for each student that has been identified as low income, English language learner, or foster youth.

LCFF Target Calculation

Base Target Funding	\$ 8,419
CTE Add On	<u>\$ 219</u>
Total Base	\$ 8,638.0
Supplemental (based on 36%)*	<u>\$ 622</u>
Total Target Funding for 2020-2021	<u>\$ 9,260</u>

**Current estimate for NJUHSD identified low income, English Language Learners, and Foster Youth.*

The State has identified funding to provide for 11.78% of the target amount to K-12 schools. This means that each District should receive 11.78% of the difference between the target funding and 2012-2013 funding. For NJUHSD this amount is estimated at \$855,617 for 2013-2014.

Federal Income:

The restricted categorical income was adjusted from adopted to reflect deferred revenues and current apportionment projections. In addition, we were recently notified that Forest Reserve funding will be available for one more year—adding \$46,561 to the Federal revenue estimate.

Other State Income:

The State-funded categorical programs were adjusted to reflect prior year deferred revenue and more current apportionment projections based on the State-adopted budget which includes the one-time grant for Common Core implementation--\$663,177. The majority of State-funded categoricals have been eliminated under the new LCFF funding model. Details of each funding change are listed below in the summary of budget adjustments.

Other Local Income:

Local revenues have been adjusted to acknowledge donations received, changes in circumstances related to reimbursable salaries and expenses, and other miscellaneous revenue sources.

General Fund Summary

Expenditures have increased by a net of \$906,403; revenues have increased by \$928,501.

Listed below are the detailed changes.

FY14 Adopted changes at 1st Interim

REVENUES		Unrestricted	Restricted
REVENUE LIMIT/LCFF			
Charter School Transfer		32,588.00	
EPA		3,511,452.00	
LCFF Adjustments		127,713.98	
LCI Transfer to NCSOS		(311,106.00)	
PERS RLR		(37,497.00)	
Property Tax		90,002.00	
Transfer to Adult Education Fund		(156,893.00)	
Transfer to Deferred Maintenance Fund		(140,856.00)	
	Total Revenue Limit	3,115,403.98	0.00
FEDERAL			
Forest Reserve		46,561.00	
Special Education IDEA			8,556.00
Title I			(26,943.00)
Title I - prior year			110,712.16
Title II Part A			(8,302.00)
Title II Part A - prior year			51,942.34
Vocational Education - prior year			2,605.62
Vocational Education Carl Perkins			(2,546.00)
	Total Federal	46,561.00	136,025.12
OTHER STATE			
Advanced Placement Exam (LCFF)		(226.00)	
Ag Incentive			(1,236.00)
Arts and Music Block Grant (LCFF)		(61,630.00)	
CAHSEE Intervention Grant (LCFF)		(37,189.00)	
CAHSEE Testing (LCFF)		(13,075.00)	
CalSAFE (LCFF)		(92,098.00)	
Class Size Reduction (LCFF)		(223,110.00)	
Common Core (New One-Time Funding)			663,177.00
Counselors Grade 7-12 (LCFF)		(229,756.00)	
EIA (LCFF)			(149,163.00)
GATE (LCFF)		(25,038.00)	
Home to School Transportation (LCFF)			(756,666.00)
Home to School Transportation Special Education (LCFF)			(120,973.00)
Hourly Programs (LCFF)		(71,624.00)	
Instructional Material Fund (LCFF)		(216,590.00)	
Mandated Cost Block Grant		27,503.00	
Math and Reading Training (LCFF)		(6,013.00)	
PAR (LCFF)		(14,449.00)	
Partnership - prior year			(404.49)
Professional Development Block Grant (LCFF)		(119,971.00)	
Pupil Retention Block Grant (LCFF)		(464,806.00)	
School and Library Improvement Block Grant (LCFF)		(276,919.00)	
School Safety Block Grants (LCFF)		(137,234.00)	

	Workability		2,004.00
		Total Other State	(1,962,225.00)
			(363,261.49)
LOCAL			
	Business Services for Charter	5,000.00	
	Every 15 Minutes - prior year		(130.78)
	Misc. Revenue	29,111.50	
	NU Connect Donation	9,000.00	
	Reimbursable Salaries	84,219.00	
	Reimbursable Retiree - carryover	(4,167.92)	
	Safety Credits Prior Year	1,500.00	
	SIG Wellness Grant		22,660.00
	Special Education		(9,647.00)
		Total Local	124,662.58
			12,882.22
TRANSFERS IN			
	Transfer from Adult Education Fund (LCFF)	(160,000.00)	
	Transfer from CSEA Retirement Fund	(21,547.12)	
		Total Transfers In	(181,547.12)
			0.00
CONTRIBUTIONS			
	EIA (LCFF)	(89,618.53)	89,618.53
	Home to School Transportation (LCFF)	(756,666.00)	756,666.00
	Home to School Transportation Special Education (LCFF)	(186,073.00)	186,073.00
	Mental Health	4,689.00	(4,689.00)
	Restricted Maintenance	5,411.00	(5,411.00)
	Special Education	(29,083.00)	29,083.00
	Title II Part A	9,969.00	(9,969.00)
		Total Contribution	(1,041,371.53)
			1,041,371.53
		Total Change to Revenue	101,483.91
			827,017.38

EXPENDITURES

CERTIFICATED			
	Mental Health - federal		(1.00)
	Mental Health - state		3,866.00
	Special Education		(30,786.00)
	Title I		(60,671.00)
	Title I - prior year		77,611.00
	Title II Part A		(32,615.00)
	Title II Part A - prior year		32,615.00
	Vocational Education Carl Perkins		2,309.00
	Reimbursable Salaries	67,325.00	
	MAA	(3,488.00)	
	WASC Stipends	226.00	
	Letters of Intent	(21,000.00)	
	Misc Adjustments	(13,543.00)	

Salaries Charged to Reimbursable	(42,111.00)	
Total Certificated	(12,591.00)	(7,672.00)
CLASSIFIED		
Department of Rehab		1,148.00
EIA		(3,876.00)
Misc Adjustments	(45,673.00)	
Special Education		49,525.00
Special Education IDEA		(4,617.00)
Theatre	(4,244.00)	
Workability		10,305.00
Total Classified	(49,917.00)	52,485.00
EMPLOYEE BENEFITS		
AFLP		(483.00)
Department of Rehab		5,432.00
EIA		(7,803.00)
Golden Handshake Payment	(92,492.00)	
Letters of Intent	(2,469.00)	
MAA	(3,090.00)	
Mental Health - federal		379.00
Mental Health - state		1,596.00
Misc Adjustments	(31,185.00)	
Partnership		(316.00)
PERS RLR	(25,698.00)	
Reimbursable Salaries	16,894.00	
Restricted Maintenance		(5,411.00)
Retiree Health Benefits	(13,661.12)	
Special Education		4,522.00
Special Education IDEA		9,348.00
Theatre	(810.00)	
Title I		(5,755.00)
Title I - prior year		22,147.00
Title II Part A		(9,464.00)
Title II Part A - prior year		10,322.00
Vocational Education Carl Perkins		232.00
WASC Stipends	(23.00)	
Workability		(6,869.00)
Total Employee Benefits	(152,534.12)	17,877.00
SUPPLIES		
2012/2013 Site Carryover	28,029.79	
Ag Incentive		(1,236.00)
Applied Physic Donation - carryover	2,086.36	
Common Core		563,177.00
Culinary Institute - carryover	3,189.17	
Department of Rehab		(6,580.00)
Donations - carryover	10,440.90	
EIA		9,834.00
Go Green Recycling - carryover	2,188.11	
Kaisei High School Students - carryover	900.00	
Lottery - prior year		26,759.74
Mental Health - federal		(1,578.00)
Mental Health - state		
Misc Revenue	29,111.50	
Needy Students - carryover	183.50	

Partnership		(29,395.49)
Pioneer Site Allocation	(3,000.00)	
Safety Credit - staff development	459.00	
Sources of Strength - prior year		499.54
SS Boosters Donation - carryover	1,936.55	
Title I		41,782.00
Title I - prior year		1,506.16
Transfer Between Object Codes	4,550.00	
Vocational Education Carl Perkins		(10,470.00)
Vocational Education Carl Perkins - prior year		2,481.62
Workability		1,820.00
	Total Supplies	80,074.88
OTHER SERVICES		598,600.57
2012/2013 Site Carryover	(362.78)	
APEX	8,900.00	
Cell Phones	3,982.78	
Common Core		100,000.00
EIA		1,845.00
Every 15 Minutes		500.00
Home to School Transportation Special Education		65,100.00
MAA - breaking down the walls	10,000.00	
Mental Health - federal		1,200.00
Mental Health - state		57,137.72
NJUHSD Foundation Donation - carryover		35,280.27
NU Connection Donation	9,000.00	
Partnership		29,342.00
Pioneer Site Allocation	(104.00)	
Safety Credit - staff development	550.00	
SIG Wellness Grant		22,660.00
SIG Wellness Grant - carryover		8,136.82
Special Education IDEA		3,825.00
Special Education		(3,825.00)
Star Testing - carryover	571.56	
Title II Part A		24,516.00
Title II Part A - prior year		4,572.34
Transfer Between Object Codes	(4,550.00)	
Vocational Education Carl Perkins		5,949.00
WASC	4,330.00	
Workability		(3,423.00)
	Total Other Services	32,317.56
CAPITAL OUTLAY		352,816.15
	Total Equipment	0.00
OTHER FINANCING USES		0.00
	Total Other Uses	0.00
DIRECT SUPPORT/INDIRECT COST		
AFLP	(2,209.00)	2,209.00
Indirect Cost Other Funds	(5,053.00)	
Mental Health - state	(6,279.00)	6,279.00
Partnership	35.00	(35.00)
Title I	2,299.00	(2,299.00)
Title I - prior year	(9,448.00)	9,448.00

Title II Part A	708.00	(708.00)
Title II Part A - prior year	(4,433.00)	4,433.00
Vocational Education Carl Perkins	566.00	(566.00)
Vocational Education Carl Perkins - prior year	(124.00)	124.00
Workability	(171.00)	171.00
Total Support/Indirect Cost	(24,109.00)	19,056.00
TRANSFERS		
Transfer to Fund 20	(1.00)	
Total Other Uses	(1.00)	0.00
Total Change to Expenditures	(126,759.68)	1,033,162.72
Total Impact to Fund Balance	228,243.59	(206,145.34)

Reserves:

The Criteria and Standards specify that the level of reserve designated for economic uncertainties for the budget year will be a minimum of 3% of total expenditures and transfers out. In addition, since the District is experiencing declining enrollment, an additional .5% reserve is included in the reserve for designated economic uncertainties.

Following is a table which delineates the current projected **unrestricted** reserves:

UNRESTRICTED RESERVES

Revolving Cash	10,000
TSA Clearing Account	76,973
Designated Economic Uncertainties	1,048,270
Nevada County Special Ed	1,975
Accrued Vacation	106,544
Savings for Continued Decline/State Fiscal Crisis	281,868
Prior Year Carry Over Sweep	1,019,993
Mandated Cost Reimbursement	490,651
Medi-Cal Administrative Activities	20,886
Forest Reserve	9,169
Safety Credits	20,608
Star Testing	7,094
Verizon Cell Tower	59,610
Facility Use Billing	314,588
TOTAL UNRESTRICTED RESERVES	\$ 3,468,229
Total Expenditures (Restricted and Unrestricted)	\$ 29,947,324
% Reserve	11.58%

Charter Schools Special Revenue Fund (#09):

In accordance with the California Schools Accounting Standards, a new fund has been opened to account for the revenue and expenditures for the Sierra Academy of Expeditionary Learning (SAEL). Current year start-up grant revenues and expenditures are included.

Adult Education Fund (#11):

The State budget crisis has had a dramatic effect on the District's operation of the Adult Education program. The State funding for this program was reduced by 20% beyond the 2007-2008 funding level. The program is focusing exclusively on high school diploma, GED preparation, and programs for English Language Learners. This budget continues to include \$160,000 transfer from the Adult Education Fund to the General Fund. Pursuant to the Local Control Funding Formula, the District is mandated to continue Adult Education operations at a level equal to or greater than the 2012-2013 school year. The mandate is in effect for 2013-2014 and 2014-2015.

Cafeteria Fund (#13):

The Cafeteria Fund is currently projected to deficit spend by \$55,535, which will be balanced by a contribution from the General Fund. We are hopeful that this contribution will be reduced as the year progresses. The Bear River and Nevada Union cafeteria staff members continue to work diligently to reduce expenses and increase revenues.

Deferred Maintenance Fund (#14):

The Deferred Maintenance Fund was created to fund state-approved major deferred maintenance within the District. Major repair and replacement of plumbing, heating, air conditioning, electrical, roofing, floor systems, interior and exterior painting, asphalt and wall systems, are approved projects.

Previously, the State requires districts to contribute ½ of 1% of total (restricted and unrestricted) budgeted expenditures to this fund in order to receive a State match – or \$140,000. The Local Control Funding Formula eliminates the State's contribution for deferred maintenance. The budget presented, however, continues to provide funding for these vital projects providing a total of \$281,712—representing the previously State-funded grant and the District's required match. This transfer is optional but highly recommended to keep facilities operational.

The complete five-year deferred maintenance plan has previously been approved by the Board. The ending balance for this fund is predicted to be \$284,630.

Special Reserve Fund (#17):

The Special Reserve Fund was established in 1993-94 by the Board of Trustees to accumulate, over a period of school years, funds for other than capital outlay purposes, from other sources including fund balances. In addition, proceeds from the Cash Reserve Program (TRANS) have been deposited with this fund to follow the Board of Trustees direction to attempt to maintain an amount of at least \$250,000 over the state required 3% Designation for Economic Uncertainties (DEU) in the General Fund.

The funds in the Special Reserve Fund have been set aside to cover emergencies or unexpected expenses. The Special Reserve Fund ending balance at June 30, 2014, is projected to be \$612,640.

Special Reserve Fund for Postemployment Benefits (#20):

This fund was established in 2000/2001 to account for the negotiated retiree health benefit funds for CSEA members. The District negotiated with the union to transfer \$109,000 per year (1998 – 2017) for the purpose of CSEA retiree health insurance. The District contributes this amount in lieu of salary increases for the 1998-99 school year.

The fund is currently projected to end the year with a balance of \$721,478 that is exclusively designated for the payment of eligible classified employee retirement benefits.

Building Fund – Sale of Bonds (#21):

In March 2002 the Nevada Union High School District passed a \$15 million General Obligation Bond to fund modernization projects at Sierra Foothill High School and

Nevada Union High School, and new construction projects at Bear River High School. This fund was set up by the state to account for these funds.

On August 8, 2002, the District issued 50% of the bonds. The net proceeds from this bond issuance were \$7,498,701. On September 21, 2005, the District issued the remaining bonds totaling \$7,501,299.

The modernization project began at the Nevada Union High School campus in July, 2003. Phase I of the project was completed in December 2005. Phase IIA wrapped up in summer 2006; and phase IIB was subsequently completed in summer 2007. The Nevada Union Cafeteria (Phase IIC) opened for students in November, 2008. The new construction projects at Bear River High School including a Performing Arts Theater and Competition Swimming Pool were finished in fall, 2006.

The modernization project at the Park Avenue site was essentially concluded in summer 2005.

Nevada Union Modernization Phase IID included J Wing and the Don Baggett Theater. These projects were essentially complete in fiscal year 2012-2013.

By law, the District is required to establish a Bond Oversight Committee. The role of the Committee is to inform the public concerning the District's expenditures of revenues received from the sale of the bonds authorized by the voters on March 5, 2002. This committee continues to meet quarterly and report its findings annually.

Capital Facilities Fund (#25):

The Capital Facilities Fund has reflected the transactions of two separate funds in the past. The Special Building SB 201 Fund (Fund 68) was created in 1978 to provide interim facilities to an overloaded school district. These funds were set aside for reimbursement to the state for a state school construction project. Revenue is no longer collected under Senate Bill 201 and funds have been transferred into the Facility Development Fund.

The Facility Development Fund was established in January of 1987. The requirements for Developer Fee Justification were significantly changed with the passage of new legislation in 1998. Semi-annually, the State Allocation Board approves adjustments to the maximum developer fee rate required by Government Code Section 65995(b)(3). The amount of the adjustment is determined by the change in the Class B construction index.

MAXIMUM FEE

	<u>1994</u>	<u>1996</u>	<u>1998</u>	<u>1999</u>	<u>2000</u>	<u>2002</u>	<u>2004</u> ¹	<u>2006</u>	<u>2008</u>
Residential	1.72	1.84	1.93	1.93	2.05	2.14	2.24	2.63	2.97
Commercial / Industrial	0.28	0.3	0.31	0.31	0.33	0.34	0.36	0.42	.47

¹ The NJUHSD Board opted to not increase fees in 2004.

Based on the June, 2008, Developer Fee Justification study, the Board of Trustees authorized an increase to both the residential and commercial/industrial fees.

The high school district and elementary school districts serve the same clientele. By agreement the elementary districts share 57% of the residential and commercial/industrial fees; the high school share is 43%. Construction growth in the County has slowed dramatically. It is important to note that the District's Developer Fees have been leveraged into the future for the modernization and construction of school facilities in the District. The current projections reflect a positive fund balance. However, these collections are and will continue to be monitored closely.

On May 21, 1997 the State Allocation Board approved construction funding for an addition -- a Library/classroom complex -- to the Bear River High School campus containing 21,339 sq. ft. Since the state now has matching funds for the 50/50 project the District has sought and received funding in the amount of \$2,500,000 in Certificates of Participation from Municipal Finance to match the anticipated \$1,798,005 from the State. This 15-year loan will be repaid again through leveraged Developers Fees at a cost of approximately \$240,484 per year.

The bids for the Bear River High School expansion project funded from the 2002 General Obligation Bonds came in over budget. A portion of the Performing Arts Theater and Pool projects has been funded by Developer Fees to cover budget overruns and cleanup of contaminated soil.

County School Facilities Fund (#35):

A significant portion of the Nevada Union High School modernization projects were funded with State Modernization dollars. The County School Facilities Fund is required to account for these expenditures.

Special Building Fund (#40)

The Special Building Fund was established to provide funds for capital outlay purposes.

The projected fund balance of \$292,014 is primarily composed of funds collected from the City of Grass Valley Redevelopment Agency (\$276,059). Pursuant to the redevelopment agreement, these funds may only be spent at the Park Avenue School site for capital improvement projects.

Bond, Interest, and Redemption Fund (#51)

This fund was established for the repayment of the bonds, by taxpayers, purchased as a result of the March 2002 General Obligation Bond passed by Nevada County voters. Taxes collected as a result of this bond measure will be deposited into this account by the Nevada County Treasurer and will be used to make bond payments.

Proceeds from the sale of the bonds were deposited into Fund 21 to be used for the bond projects.

Fiduciary Type Agency Accounts

Agency accounts include the Student Activity accounts of the individual schools and the Scholarship accounts. These accounts are custodial in nature and do not involve measurement of results of operations. Agency Funds are merely clearing accounts. At

any given point in time, agency fund assets are equally offset by related liabilities or by restrictions on use.

Criteria and Standards

In accordance with Chapter 1462, Statutes of 1988, the State Board of Education has adopted Criteria and Standards to be used by local educational agencies (LEAs) in developing their budgets and managing subsequent expenditures.

Every school district conducts a review of its budget to ensure its integrity. This review includes, at a minimum, elements that correspond to the state-adopted Criteria and Standards for reviewing budgets. The Superintendent of the District certifies that such a review has been conducted.

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	18,837,275.02	18,837,275.02	4,504,944.56	21,952,679.00	3,115,403.98	16.5%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	46,561.00	46,561.00	New
3) Other State Revenue		8300-8599	2,560,535.00	2,560,535.00	(627.06)	598,310.00	(1,962,225.00)	-76.6%
4) Other Local Revenue		8600-8799	583,584.52	583,584.52	(23,430.86)	708,247.10	124,662.58	21.4%
5) TOTAL, REVENUES			21,981,394.54	21,981,394.54	4,480,886.64	23,305,797.10		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	10,936,584.00	10,936,584.00	3,272,503.05	10,923,993.00	12,591.00	0.1%
2) Classified Salaries		2000-2999	3,053,432.00	3,053,432.00	848,952.92	3,003,515.00	49,917.00	1.6%
3) Employee Benefits		3000-3999	4,628,106.00	4,628,106.00	1,308,154.69	4,475,571.88	152,534.12	3.3%
4) Books and Supplies		4000-4999	586,201.00	586,201.00	135,127.68	666,275.88	(80,074.88)	-13.7%
5) Services and Other Operating Expenditures		5000-5999	2,083,682.00	2,083,682.00	702,801.93	2,115,999.56	(32,317.56)	-1.6%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	19,167.00	19,167.00	0.00	19,167.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(142,382.00)	(142,382.00)	0.00	(166,491.00)	24,109.00	-16.9%
9) TOTAL, EXPENDITURES			21,169,790.00	21,169,790.00	6,267,540.28	21,043,031.32		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			811,604.54	811,604.54	(1,786,653.64)	2,262,765.78		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,062.00	300,062.00	0.00	118,514.88	(181,547.12)	-60.5%
b) Transfers Out		7600-7629	142,983.00	142,983.00	0.00	142,982.00	1.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	(2,150,021.00)	(2,150,021.00)	0.00	(3,191,392.53)	(1,041,371.53)	48.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,992,942.00)	(1,992,942.00)	0.00	(3,215,859.65)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,181,337.46)	(1,181,337.46)	(1,786,653.64)	(953,093.87)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,421,322.81	4,421,322.81		4,421,322.81	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)			4,421,322.81	4,421,322.81		4,421,322.81		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,421,322.81	4,421,322.81		4,421,322.81		
2) Ending Balance, June 30 (E + F1e)			3,239,985.35	3,239,985.35		3,468,228.94		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	77,643.01	77,643.01		76,972.85		
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	2,135,910.34	2,135,910.34		2,332,986.09		
Nevada County Sp Ed Services	0000	9780	1,879.00					
Accrued Vacation	0000	9780	102,433.90					
Forest Reserve	0000	9780	9,169.25					
Prior Year Carryover Sweep	0000	9780	1,019,993.20					
Savings for Continued Decline	0000	9780	112,882.84					
Mandate Cost - 0600	0000	9780	463,144.48					
Safety Credit - 0640	0000	9780	14,582.00					
Star Testing - 0850	0000	9780	7,094.17					
Verizon Tower - 0905	0000	9780	58,034.08					
Medi-Cal Administrative Act - 0910	0000	9780	55,923.57					
Facility Use Billing - 0998	0000	9780	290,773.85					
Nevada County Sp Ed Services	0000	9780		1,879.00				
Accrued Vacation	0000	9780		102,433.90				
Forest Reserve	0000	9780		9,169.25				
Prior Year Carryover Sweep	0000	9780		1,019,993.20				
Savings for Continued Decline	0000	9780		112,882.84				
Mandate Cost - 0600	0000	9780		463,144.48				
Safety Credit - 0640	0000	9780		14,582.00				
Star Testing - 0850	0000	9780		7,094.17				
Verizon Tower - 0905	0000	9780		58,034.08				
Medi-Cal Administrative Act - 0910	0000	9780		55,923.57				
Facility Use Billing - 0998	0000	9780		290,773.85				
Nevada County Sp Ed Services	0000	9780				1,975.00		
Accrued Vacation	0000	9780				106,543.87		
Forest Reserve	0000	9780				9,169.25		
2011/12 Carryover Sweep	0000	9780				1,019,993.20		
Future Decline	0000	9780				281,867.94		
Mandate Cost One Time - 0600	0000	9780				230,479.51		
Mandate Cost Ongoing - 0601	0000	9780				260,172.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safety Credits - 0640	0000	9780				20,608.00		
Star Testing - 0850	0000	9780				7,094.17		
Verizon Tower - 0905	0000	9780				59,609.79		
Medi-Cal Administrative Act - 0910	0000	9780				20,885.75		
Facility Use Billing - 0998	0000	9780				314,587.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,016,432.00	1,016,432.00		1,048,270.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,410,985.02	5,410,985.02	3,616,580.00	5,227,593.00	(183,392.02)	-3.4%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	877,863.00	3,511,452.00	3,511,452.00	New
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	199,197.00	199,197.00	0.00	197,142.00	(2,055.00)	-1.0%
Timber Yield Tax		8022	7,861.00	7,861.00	0.00	7,748.00	(113.00)	-1.4%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	10.00	10.00	New
County & District Taxes								
Secured Roll Taxes		8041	17,717,696.00	17,717,696.00	9,794.42	17,989,170.00	271,474.00	1.5%
Unsecured Roll Taxes		8042	386,773.00	386,773.00	0.00	382,100.00	(4,673.00)	-1.2%
Prior Years' Taxes		8043	2,998.00	2,998.00	0.00	4,500.00	1,502.00	50.1%
Supplemental Taxes		8044	103,480.00	103,480.00	0.00	58,000.00	(45,480.00)	-44.0%
Education Revenue Augmentation Fund (ERAF)		8045	979,702.00	979,702.00	0.00	915,456.00	(64,246.00)	-6.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	114,892.00	114,892.00	0.00	48,475.00	(66,417.00)	-57.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			24,923,584.02	24,923,584.02	4,504,237.42	28,341,646.00	3,418,061.98	13.7%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(657,571.00)	(657,571.00)	0.00	(955,320.00)	(297,749.00)	45.3%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	37,497.00	37,497.00	707.14	0.00	(37,497.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,466,235.00)	(5,466,235.00)	0.00	(5,433,647.00)	32,588.00	-0.6%
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			18,837,275.02	18,837,275.02	4,504,944.56	21,952,679.00	3,115,403.98	16.5%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	46,561.00	46,561.00	New
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	46,561.00	46,561.00	New
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00		
Mandated Costs Reimbursements		8550	143,627.00	143,627.00	0.00	171,130.00	27,503.00	19.1%
Lottery - Unrestricted and Instructional Materials		8560	427,180.00	427,180.00	(627.05)	427,180.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00		
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590						
After School Education and Safety (ASES)	6010	8590						
Charter School Facility Grant	6030	8590						
Drug/Alcohol/Tobacco Funds	6650, 6690	8590						
Healthy Start	6240	8590						
Specialized Secondary	7370	8590						
School Community Violence Prevention Grant	7391	8590						
Quality Education Investment Act	7400	8590						
All Other State Revenue	All Other	8590	1,989,728.00	1,989,728.00	0.00	0.00	(1,989,728.00)	-100.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			2,560,535.00	2,560,535.00	(627.06)	598,310.00	(1,962,225.00)	-76.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00		
Unsecured Roll		8616	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00		
Supplemental Taxes		8618	0.00	0.00	0.00	0.00		
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00		
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00		
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	113,000.00	113,000.00	17,850.84	113,000.00	0.00	0.0%
Interest		8660	27,500.00	27,500.00	5,308.65	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00		
All Other Local Revenue		8699	443,084.52	443,084.52	(46,590.35)	567,747.10	124,662.58	28.1%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			583,584.52	583,584.52	(23,430.86)	708,247.10	124,662.58	21.4%
TOTAL, REVENUES			21,981,394.54	21,981,394.54	4,480,886.64	23,305,797.10	1,324,402.56	6.0%

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)
Certificated Teachers' Salaries		1100	8,324,075.00	8,324,075.00	2,410,375.01	8,269,666.00	54,409.00	0.7%
Certificated Pupil Support Salaries		1200	913,327.00	913,327.00	296,638.00	930,885.00	(17,558.00)	-1.9%
Certificated Supervisors' and Administrators' Salaries		1300	1,360,797.00	1,360,797.00	451,550.39	1,385,431.00	(24,634.00)	-1.8%
Other Certificated Salaries		1900	338,385.00	338,385.00	113,939.66	338,011.00	374.00	0.1%
TOTAL, CERTIFICATED SALARIES			10,936,584.00	10,936,584.00	3,272,503.06	10,923,993.00	12,591.00	0.1%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	223,898.00	223,898.00	14,818.58	221,582.00	2,316.00	1.0%
Classified Support Salaries		2200	588,640.00	588,640.00	176,225.02	589,479.00	(839.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	365,204.00	365,204.00	109,446.75	320,553.00	44,651.00	12.2%
Clerical, Technical and Office Salaries		2400	1,690,496.00	1,690,496.00	514,319.42	1,687,307.00	3,189.00	0.2%
Other Classified Salaries		2900	185,194.00	185,194.00	34,143.15	184,594.00	600.00	0.3%
TOTAL, CLASSIFIED SALARIES			3,053,432.00	3,053,432.00	848,952.92	3,003,515.00	49,917.00	1.6%
EMPLOYEE BENEFITS								
STRS		3101-3102	931,131.00	931,131.00	263,277.64	925,922.00	5,209.00	0.6%
PERS		3201-3202	454,880.00	454,880.00	135,288.92	455,665.00	(785.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	362,641.00	362,641.00	98,338.56	360,221.00	2,420.00	0.7%
Health and Welfare Benefits		3401-3402	1,906,129.00	1,906,129.00	608,527.15	1,894,637.00	11,492.00	0.6%
Unemployment Insurance		3501-3502	16,594.00	16,594.00	3,765.17	16,475.00	119.00	0.7%
Workers' Compensation		3601-3602	278,199.00	278,199.00	82,451.33	276,911.00	1,288.00	0.5%
OPEB, Allocated		3701-3702	340,944.00	340,944.00	109,227.00	327,282.88	13,661.12	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	26,638.00	26,638.00	0.00	0.00	26,638.00	100.0%
Other Employee Benefits		3901-3902	310,950.00	310,950.00	7,278.92	218,458.00	92,492.00	29.7%
TOTAL, EMPLOYEE BENEFITS			4,628,106.00	4,628,106.00	1,308,154.69	4,475,571.88	152,534.12	3.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	825.00	825.00	5,175.23	825.00	0.00	0.0%
Materials and Supplies		4300	582,730.00	582,730.00	117,467.51	662,804.88	(80,074.88)	-13.7%
Noncapitalized Equipment		4400	2,646.00	2,646.00	12,484.94	2,646.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			586,201.00	586,201.00	135,127.68	666,275.88	(80,074.88)	-13.7%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	29,209.00	29,209.00	18,434.93	29,659.00	(450.00)	-1.5%
Dues and Memberships		5300	14,732.00	14,732.00	14,539.06	14,732.00	0.00	0.0%
Insurance		5400-5450	222,431.00	222,431.00	51,832.00	222,431.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,045,962.00	1,045,962.00	264,379.07	1,045,962.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	199,539.00	199,539.00	99,612.95	192,435.00	7,104.00	3.6%
Transfers of Direct Costs		5710	(500.00)	(500.00)	(422.34)	(500.00)	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	493,549.00	493,549.00	229,014.46	526,450.56	(32,901.56)	-6.7%
Communications		5900	78,760.00	78,760.00	25,411.80	84,830.00	(6,070.00)	-7.7%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			2,083,682.00	2,083,682.00	702,801.93	2,115,999.56	(32,317.56)	-1.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	13,386.00	13,386.00	0.00	13,386.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221						
To County Offices	6500	7222						
To JPAs	6500	7223						
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221						
To County Offices	6360	7222						
To JPAs	6360	7223						
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	5,781.00	5,781.00	0.00	5,781.00	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)			19,167.00	19,167.00	0.00	19,167.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	(100,081.00)	(100,081.00)	0.00	(119,137.00)	19,056.00	-19.0%
Transfers of Indirect Costs - Interfund		7350	(42,301.00)	(42,301.00)	0.00	(47,354.00)	5,053.00	-11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(142,382.00)	(142,382.00)	0.00	(166,491.00)	24,109.00	-16.9%
TOTAL, EXPENDITURES			21,169,790.00	21,169,790.00	6,267,540.28	21,043,031.32	126,758.68	0.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	140,062.00	140,062.00	0.00	118,514.88	(21,547.12)	-15.4%
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	160,000.00	160,000.00	0.00	0.00	(160,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,062.00	300,062.00	0.00	118,514.88	(181,547.12)	-60.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,000.00	5,000.00	0.00	5,000.00	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	55,535.00	55,535.00	0.00	55,535.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	82,448.00	82,448.00	0.00	82,447.00	1.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			142,983.00	142,983.00	0.00	142,982.00	1.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(2,150,021.00)	(2,150,021.00)	0.00	(3,191,392.53)	(1,041,371.53)	48.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			(2,150,021.00)	(2,150,021.00)	0.00	(3,191,392.53)	(1,041,371.53)	48.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			(1,992,942.00)	(1,992,942.00)	0.00	(3,215,859.65)	(1,222,917.65)	61.4%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	657,571.00	657,571.00	0.00	657,571.00	0.00	0.0%
2) Federal Revenue		8100-8299	1,458,378.00	1,458,378.00	140,914.56	1,594,403.12	136,025.12	9.3%
3) Other State Revenue		8300-8599	1,615,039.21	1,615,039.21	422,610.21	1,251,777.72	(363,261.49)	-22.5%
4) Other Local Revenue		8600-8799	1,896,422.00	1,896,422.00	480,009.22	1,909,304.22	12,882.22	0.7%
5) TOTAL, REVENUES			5,627,410.21	5,627,410.21	1,043,533.99	5,413,056.06		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	2,148,174.00	2,148,174.00	620,191.99	2,140,502.00	7,672.00	0.4%
2) Classified Salaries		2000-2999	1,659,878.00	1,659,878.00	447,720.71	1,712,363.00	(52,485.00)	-3.2%
3) Employee Benefits		3000-3999	1,287,613.00	1,287,613.00	374,598.85	1,305,490.00	(17,877.00)	-1.4%
4) Books and Supplies		4000-4999	670,366.21	670,366.21	91,783.28	1,268,966.78	(598,600.57)	-89.3%
5) Services and Other Operating Expenditures		5000-5999	1,701,429.00	1,701,429.00	259,019.87	2,054,245.15	(352,816.15)	-20.7%
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	100,081.00	100,081.00	0.00	119,137.00	(19,056.00)	-19.0%
9) TOTAL, EXPENDITURES			7,567,541.21	7,567,541.21	1,793,314.70	8,600,703.93		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,940,131.00)	(1,940,131.00)	(749,780.71)	(3,187,647.87)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,607.00	160,607.00	0.00	160,607.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	2,150,021.00	2,150,021.00	0.00	3,191,392.53	1,041,371.53	48.4%
4) TOTAL, OTHER FINANCING SOURCES/USES			1,989,414.00	1,989,414.00	0.00	3,030,785.53		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			49,283.00	49,283.00	(749,780.71)	(156,862.34)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited			9791	438,535.37	438,535.37	438,535.37	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)				438,535.37	438,535.37	438,535.37		
d) Other Restatements			9795	0.00	0.00	0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)				438,535.37	438,535.37	438,535.37		
2) Ending Balance, June 30 (E + F1e)				487,818.37	487,818.37	281,673.03		
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	487,818.37	487,818.37	281,673.03		
c) Committed								
Stabilization Arrangements			9750	0.00	0.00	0.00		
Other Commitments			9760	0.00	0.00	0.00		
d) Assigned								
Other Assignments			9780	0.00	0.00	0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties			9789	0.00	0.00	0.00		
Unassigned/Unappropriated Amount			9790	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00		
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00		
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00		
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00		
Tax Relief Subventions								
Homeowners' Exemptions		8021	0.00	0.00	0.00	0.00		
Timber Yield Tax		8022	0.00	0.00	0.00	0.00		
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00		
County & District Taxes								
Secured Roll Taxes		8041	0.00	0.00	0.00	0.00		
Unsecured Roll Taxes		8042	0.00	0.00	0.00	0.00		
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00		
Supplemental Taxes		8044	0.00	0.00	0.00	0.00		
Education Revenue Augmentation Fund (ERAF)		8045	0.00	0.00	0.00	0.00		
Community Redevelopment Funds (SB 617/699/1992)		8047	0.00	0.00	0.00	0.00		
Penalties and interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00		
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00		
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00		
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00		
Subtotal, LCFF/Revenue Limit Sources			0.00	0.00	0.00	0.00		
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091						
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	657,571.00	657,571.00	0.00	657,571.00	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			657,571.00	657,571.00	0.00	657,571.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	710,103.00	710,103.00	0.00	718,659.00	8,556.00	1.2%
Special Education Discretionary Grants		8182	69,361.00	69,361.00	0.00	69,361.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00		
Flood Control Funds		8270	0.00	0.00	0.00	0.00		
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00		
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	382,782.00	382,782.00	118,113.16	466,551.16	83,769.16	21.9%
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	96,211.00	96,211.00	22,801.40	139,851.34	43,640.34	45.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	64,669.00	64,669.00	0.00	64,728.62	59.62	0.1%
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	135,252.00	135,252.00	0.00	135,252.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,458,378.00	1,458,378.00	140,914.56	1,594,403.12	136,025.12	9.3%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	756,666.00	756,666.00	0.00	0.00	(756,666.00)	-100.0%
Economic Impact Aid	7090-7091	8311	149,163.00	149,163.00	0.00	0.00	(149,163.00)	-100.0%
Spec. Ed. Transportation	7240	8311	120,973.00	120,973.00	0.00	0.00	(120,973.00)	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	103,350.00	103,350.00	(5,566.79)	103,350.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	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	484,887.21	484,887.21	428,177.00	1,148,427.72	663,540.51	136.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			1,615,039.21	1,615,039.21	422,610.21	1,251,777.72	(363,261.49)	-22.5%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	0.00	0.00	0.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00		
Non-Resident Students		8672	0.00	0.00	0.00	0.00		
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit		8691	0.00	0.00	0.00	0.00		
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	38,054.00	38,054.00	(130.78)	60,583.22	22,529.22	59.2%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,858,368.00	1,858,368.00	480,140.00	1,848,721.00	(9,647.00)	-0.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,896,422.00	1,896,422.00	480,009.22	1,909,304.22	12,882.22	0.7%
TOTAL, REVENUES			5,627,410.21	5,627,410.21	1,043,533.99	5,413,056.06	(214,354.15)	-3.8%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	1,721,355.00	1,721,355.00	491,077.48	1,685,876.00	35,479.00	2.1%
Certificated Pupil Support Salaries		1200	255,043.00	255,043.00	75,963.56	278,983.00	(23,940.00)	-9.4%
Certificated Supervisors' and Administrators' Salaries		1300	171,776.00	171,776.00	53,150.95	175,643.00	(3,867.00)	-2.3%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			2,148,174.00	2,148,174.00	620,191.99	2,140,502.00	7,672.00	0.4%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,103,314.00	1,103,314.00	265,561.52	1,145,494.00	(42,180.00)	-3.8%
Classified Support Salaries		2200	390,414.00	390,414.00	132,540.21	390,414.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	87,765.00	87,765.00	29,255.12	87,765.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	62,634.00	62,634.00	18,341.86	62,634.00	0.00	0.0%
Other Classified Salaries		2900	15,751.00	15,751.00	2,022.00	26,056.00	(10,305.00)	-65.4%
TOTAL, CLASSIFIED SALARIES			1,659,878.00	1,659,878.00	447,220.71	1,712,363.00	(52,485.00)	-3.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	176,979.00	176,979.00	51,987.63	172,845.00	4,134.00	2.3%
PERS		3201-3202	283,362.00	283,362.00	76,126.53	296,686.00	(13,324.00)	-4.7%
OASDI/Medicare/Alternative		3301-3302	154,555.00	154,555.00	37,912.46	160,295.00	(5,740.00)	-3.7%
Health and Welfare Benefits		3401-3402	584,556.00	584,556.00	186,631.59	596,735.00	(12,179.00)	-2.1%
Unemployment Insurance		3501-3502	1,909.00	1,909.00	532.97	1,922.00	(13.00)	-0.7%
Workers' Compensation		3601-3602	76,162.00	76,162.00	21,407.67	77,007.00	(845.00)	-1.1%
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	10,090.00	10,090.00	0.00	0.00	10,090.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,287,613.00	1,287,613.00	374,598.85	1,305,490.00	(17,877.00)	-1.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	43,663.00	43,663.00	36,649.46	70,422.74	(26,759.74)	-61.3%
Books and Other Reference Materials		4200	0.00	0.00	19.46	0.00	0.00	0.0%
Materials and Supplies		4300	626,703.21	626,703.21	51,780.85	1,198,544.04	(571,840.83)	-91.2%
Noncapitalized Equipment		4400	0.00	0.00	3,333.51	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			670,366.21	670,366.21	91,783.28	1,268,966.78	(598,600.57)	-89.3%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	8,000.00	8,000.00	12,939.85	141,497.34	(133,497.34)	-1668.7%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	4,800.00	4,800.00	0.00	4,800.00	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	169,846.00	169,846.00	77,568.85	194,138.00	(24,292.00)	-14.3%
Transfers of Direct Costs		5710	500.00	500.00	422.34	500.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	1,515,653.00	1,515,653.00	166,570.38	1,710,669.81	(195,016.81)	-12.9%
Communications		5900	2,630.00	2,630.00	1,518.45	2,640.00	(10.00)	-0.4%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,701,429.00	1,701,429.00	259,019.87	2,054,245.15	(352,816.15)	-20.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers		7281-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	100,081.00	100,081.00	0.00	119,137.00	(19,056.00)	-19.0%
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			100,081.00	100,081.00	0.00	119,137.00	(19,056.00)	-19.0%
TOTAL, EXPENDITURES			7,567,541.21	7,567,541.21	1,793,314.70	8,600,703.93	(1,033,162.72)	-13.7%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00		
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	140,856.00	140,856.00	0.00	140,856.00	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	19,751.00	19,751.00	0.00	19,751.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,607.00	160,607.00	0.00	160,607.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00		
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	2,150,021.00	2,150,021.00	0.00	3,191,392.53	1,041,371.53	48.4%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			2,150,021.00	2,150,021.00	0.00	3,191,392.53	1,041,371.53	48.4%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			1,989,414.00	1,989,414.00	0.00	3,030,785.53	(1,041,371.53)	52.3%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	19,494,846.02	19,494,846.02	4,504,944.56	22,610,250.00	3,115,403.98	16.0%
2) Federal Revenue		8100-8299	1,458,378.00	1,458,378.00	140,914.56	1,640,964.12	182,586.12	12.5%
3) Other State Revenue		8300-8599	4,175,574.21	4,175,574.21	421,983.15	1,850,087.72	(2,325,486.49)	-55.7%
4) Other Local Revenue		8600-8799	2,480,006.52	2,480,006.52	456,578.36	2,617,551.32	137,544.80	5.5%
5) TOTAL, REVENUES			27,608,804.75	27,608,804.75	5,524,420.63	28,718,853.16		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	13,084,758.00	13,084,758.00	3,892,695.05	13,064,495.00	20,263.00	0.2%
2) Classified Salaries		2000-2999	4,713,310.00	4,713,310.00	1,296,673.63	4,715,878.00	(2,568.00)	-0.1%
3) Employee Benefits		3000-3999	5,915,719.00	5,915,719.00	1,682,753.54	5,781,061.88	134,657.12	2.3%
4) Books and Supplies		4000-4999	1,256,567.21	1,256,567.21	226,910.96	1,935,242.66	(678,675.45)	-54.0%
5) Services and Other Operating Expenditures		5000-5999	3,785,111.00	3,785,111.00	961,821.80	4,170,244.71	(385,133.71)	-10.2%
6) Capital Outlay		6000-6999	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	19,167.00	19,167.00	0.00	19,167.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(42,301.00)	(42,301.00)	0.00	(47,354.00)	5,053.00	-11.9%
9) TOTAL, EXPENDITURES			28,737,331.21	28,737,331.21	8,060,854.98	29,643,735.25		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,128,526.46)	(1,128,526.46)	(2,536,434.35)	(924,882.09)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	300,062.00	300,062.00	0.00	118,514.88	(181,547.12)	-60.5%
b) Transfers Out		7600-7629	303,590.00	303,590.00	0.00	303,589.00	1.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(3,528.00)	(3,528.00)	0.00	(185,074.12)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(1,132,054.46)	(1,132,054.46)	(2,536,434.35)	(1,109,956.21)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,859,858.18	4,859,858.18		4,859,858.18	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,859,858.18	4,859,858.18		4,859,858.18		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,859,858.18	4,859,858.18		4,859,858.18		
2) Ending Balance, June 30 (E + F1e)			3,727,803.72	3,727,803.72		3,749,901.97		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	10,000.00	10,000.00		10,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	77,643.01	77,643.01		76,972.85		
b) Restricted		9740	487,818.37	487,818.37		281,673.03		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	2,135,910.34	2,135,910.34		2,332,986.09		
Nevada County Sp Ed Services	0000	9780	1,879.00					
Accrued Vacation	0000	9780	102,433.90					
Forest Reserve	0000	9780	9,169.25					
Prior Year Carryover Sweep	0000	9780	1,019,993.20					
Savings for Continued Decline	0000	9780	112,882.84					
Mandate Cost - 0600	0000	9780	463,144.48					
Safety Credit - 0640	0000	9780	14,582.00					
Star Testing - 0850	0000	9780	7,094.17					
Verizon Tower - 0905	0000	9780	58,034.08					
Medi-Cal Administrative Act - 0910	0000	9780	55,923.57					
Facility Use Billing - 0998	0000	9780	290,773.85					
Nevada County Sp Ed Services	0000	9780		1,879.00				
Accrued Vacation	0000	9780		102,433.90				
Forest Reserve	0000	9780		9,169.25				
Prior Year Carryover Sweep	0000	9780		1,019,993.20				
Savings for Continued Decline	0000	9780		112,882.84				
Mandate Cost - 0600	0000	9780		463,144.48				
Safety Credit - 0640	0000	9780		14,582.00				
Star Testing - 0850	0000	9780		7,094.17				
Verizon Tower - 0905	0000	9780		58,034.08				
Medi-Cal Administrative Act - 0910	0000	9780		55,923.57				
Facility Use Billing - 0998	0000	9780		290,773.85				
Nevada County Sp Ed Services	0000	9780				1,975.00		
Accrued Vacation	0000	9780				106,543.87		
Forest Reserve	0000	9780				9,169.25		
2011/12 Carryover Sweep	0000	9780				1,019,993.20		
Future Decline	0000	9780				281,867.94		
Mandate Cost One Time - 0600	0000	9780				230,479.51		
Mandate Cost Ongoing - 0601	0000	9780				260,172.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Safety Credits - 0640	0000	9780				20,608.00		
Star Testing - 0850	0000	9780				7,094.17		
Verizon Tower - 0905	0000	9780				59,609.79		
Medi-Cal Administrative Act - 0910	0000	9780				20,885.75		
Facility Use Billing - 0998	0000	9780				314,587.61		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	1,016,432.00	1,016,432.00		1,048,270.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

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General Fund
Summary - Unrestricted/Restricted
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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	5,410,985.02	5,410,985.02	3,616,580.00	5,227,593.00	(183,392.02)	-3.4%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	877,863.00	3,511,452.00	3,511,452.00	New
Charter Schools General Purpose Entitlement - State Aid		8015	0.00	0.00	0.00	0.00	0.00	0.0%
State Aid - Prior Years		8019	0.00	0.00	0.00	0.00	0.00	0.0%
Tax Relief Subventions								
Homeowners' Exemptions		8021	199,197.00	199,197.00	0.00	197,142.00	(2,055.00)	-1.0%
Timber Yield Tax		8022	7,861.00	7,861.00	0.00	7,748.00	(113.00)	-1.4%
Other Subventions/in-Lieu Taxes		8029	0.00	0.00	0.00	10.00	10.00	New
County & District Taxes								
Secured Roll Taxes		8041	17,717,696.00	17,717,696.00	9,794.42	17,989,170.00	271,474.00	1.5%
Unsecured Roll Taxes		8042	386,773.00	386,773.00	0.00	382,100.00	(4,673.00)	-1.2%
Prior Years' Taxes		8043	2,998.00	2,998.00	0.00	4,500.00	1,502.00	50.1%
Supplemental Taxes		8044	103,480.00	103,480.00	0.00	58,000.00	(45,480.00)	-44.0%
Education Revenue Augmentation Fund (ERAF)		8045	979,702.00	979,702.00	0.00	915,456.00	(64,246.00)	-6.6%
Community Redevelopment Funds (SB 617/699/1992)		8047	114,892.00	114,892.00	0.00	48,475.00	(66,417.00)	-57.8%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			24,923,584.02	24,923,584.02	4,504,237.42	28,341,646.00	3,418,061.98	13.7%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(657,571.00)	(657,571.00)	0.00	(955,320.00)	(297,749.00)	45.3%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	657,571.00	657,571.00	0.00	657,571.00	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	37,497.00	37,497.00	707.14	0.00	(37,497.00)	-100.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(5,466,235.00)	(5,466,235.00)	0.00	(5,433,647.00)	32,588.00	-0.6%
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			19,494,846.02	19,494,846.02	4,504,944.56	22,610,250.00	3,115,403.98	16.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	710,103.00	710,103.00	0.00	718,659.00	8,556.00	1.2%
Special Education Discretionary Grants		8182	69,361.00	69,361.00	0.00	69,361.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Forest Reserve Funds		8260	0.00	0.00	0.00	46,561.00	46,561.00	New
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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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	382,782.00	382,782.00	118,113.16	466,551.16	83,769.16	21.9%
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	96,211.00	96,211.00	22,801.40	139,851.34	43,640.34	45.4%
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	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	64,669.00	64,669.00	0.00	64,728.62	59.62	0.1%
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	135,252.00	135,252.00	0.00	135,252.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			1,458,378.00	1,458,378.00	140,914.56	1,640,964.12	182,586.12	12.5%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	2430	8319	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Entitlement Current Year	6355-6360	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6355-6360	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	756,666.00	756,666.00	0.00	0.00	(756,666.00)	-100.0%
Economic Impact Aid	7090-7091	8311	149,163.00	149,163.00	0.00	0.00	(149,163.00)	-100.0%
Spec. Ed. Transportation	7240	8311	120,973.00	120,973.00	0.00	0.00	(120,973.00)	-100.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	143,627.00	143,627.00	0.00	171,130.00	27,503.00	19.1%
Lottery - Unrestricted and Instructional Materials		8560	530,530.00	530,530.00	(6,193.85)	530,530.00	0.00	0.0%
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6690	8590	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	2,474,615.21	2,474,615.21	428,177.00	1,148,427.72	(1,326,187.49)	-53.6%

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TOTAL, OTHER STATE REVENUE			4,175,574.21	4,175,574.21	421,983.15	1,850,087.72	(2,325,486.49)	-55.7%

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OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-LCFF/Revenue Limit Taxes								
		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Sale of Publications		8632	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Sales		8639	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	113,000.00	113,000.00	17,850.84	113,000.00	0.00	0.0%
Interest		8660	27,500.00	27,500.00	5,308.65	27,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services	All Other	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Mitigation/Developer Fees		8681	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
Plus: Misc Funds Non-LCFF/Revenue Limit (50%) Adjustment		8691	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues From Local Sources		8697	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Local Revenue		8699	481,138.52	481,138.52	(46,721.13)	628,330.32	147,191.80	30.6%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	1,858,368.00	1,858,368.00	480,140.00	1,848,721.00	(9,647.00)	-0.5%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			2,480,006.52	2,480,006.52	456,578.36	2,617,551.32	137,544.80	5.5%
TOTAL, REVENUES			27,608,804.75	27,608,804.75	5,524,420.63	28,718,853.16	1,110,048.41	4.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	10,045,430.00	10,045,430.00	2,901,452.49	9,955,542.00	89,888.00	0.9%
Certificated Pupil Support Salaries		1200	1,168,370.00	1,168,370.00	372,601.56	1,209,868.00	(41,498.00)	-3.6%
Certificated Supervisors' and Administrators' Salaries		1300	1,532,573.00	1,532,573.00	504,701.34	1,561,074.00	(28,501.00)	-1.9%
Other Certificated Salaries		1900	338,385.00	338,385.00	113,939.66	338,011.00	374.00	0.1%
TOTAL, CERTIFICATED SALARIES			13,084,758.00	13,084,758.00	3,892,695.05	13,064,495.00	20,263.00	0.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	1,327,212.00	1,327,212.00	280,380.10	1,367,076.00	(39,864.00)	-3.0%
Classified Support Salaries		2200	979,054.00	979,054.00	308,765.23	979,893.00	(839.00)	-0.1%
Classified Supervisors' and Administrators' Salaries		2300	452,969.00	452,969.00	138,701.87	408,318.00	44,651.00	9.9%
Clerical, Technical and Office Salaries		2400	1,753,130.00	1,753,130.00	532,661.28	1,749,941.00	3,189.00	0.2%
Other Classified Salaries		2900	200,945.00	200,945.00	36,165.15	210,650.00	(9,705.00)	-4.8%
TOTAL, CLASSIFIED SALARIES			4,713,310.00	4,713,310.00	1,296,673.63	4,715,878.00	(2,568.00)	-0.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,108,110.00	1,108,110.00	315,265.27	1,098,767.00	9,343.00	0.8%
PERS		3201-3202	738,242.00	738,242.00	211,415.45	752,351.00	(14,109.00)	-1.9%
OASDI/Medicare/Alternative		3301-3302	517,196.00	517,196.00	136,251.02	520,516.00	(3,320.00)	-0.6%
Health and Welfare Benefits		3401-3402	2,490,685.00	2,490,685.00	795,158.74	2,491,372.00	(687.00)	0.0%
Unemployment Insurance		3501-3502	18,503.00	18,503.00	4,298.14	18,397.00	106.00	0.6%
Workers' Compensation		3601-3602	354,361.00	354,361.00	103,859.00	353,918.00	443.00	0.1%
OPEB, Allocated		3701-3702	340,944.00	340,944.00	109,227.00	327,282.88	13,661.12	4.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	36,728.00	36,728.00	0.00	0.00	36,728.00	100.0%
Other Employee Benefits		3901-3902	310,950.00	310,950.00	7,278.92	218,458.00	92,492.00	29.7%
TOTAL, EMPLOYEE BENEFITS			5,915,719.00	5,915,719.00	1,682,753.54	5,781,061.88	134,657.12	2.3%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	43,663.00	43,663.00	36,649.46	70,422.74	(26,759.74)	-61.3%
Books and Other Reference Materials		4200	825.00	825.00	5,194.69	825.00	0.00	0.0%
Materials and Supplies		4300	1,209,433.21	1,209,433.21	169,248.36	1,861,348.92	(651,915.71)	-53.9%
Noncapitalized Equipment		4400	2,646.00	2,646.00	15,818.45	2,646.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			1,256,567.21	1,256,567.21	226,910.96	1,935,242.66	(678,675.45)	-54.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	37,209.00	37,209.00	31,374.78	171,156.34	(133,947.34)	-360.0%
Dues and Memberships		5300	14,732.00	14,732.00	14,539.06	14,732.00	0.00	0.0%
Insurance		5400-5450	227,231.00	227,231.00	51,832.00	227,231.00	0.00	0.0%
Operations and Housekeeping Services		5500	1,045,962.00	1,045,962.00	264,379.07	1,045,962.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	369,385.00	369,385.00	177,181.80	386,573.00	(17,188.00)	-4.7%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,009,202.00	2,009,202.00	395,584.84	2,237,120.37	(227,918.37)	-11.3%
Communications		5900	81,390.00	81,390.00	26,930.25	87,470.00	(6,080.00)	-7.5%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			3,785,111.00	3,785,111.00	961,821.80	4,170,244.71	(385,133.71)	-10.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
State Special Schools		7130	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments								
Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	13,386.00	13,386.00	0.00	13,386.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Pass-Through Revenues								
To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education SELPA Transfers of Apportionments								
To Districts or Charter Schools	6500	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6500	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6500	7223	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers of Apportionments								
To Districts or Charter Schools	6360	7221	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices	6360	7222	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs	6360	7223	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
All Other Transfers	All Other	7221-7223	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7281-7283	5,781.00	5,781.00	0.00	5,781.00	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)			19,167.00	19,167.00	0.00	19,167.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00		
Transfers of Indirect Costs - Interfund		7350	(42,301.00)	(42,301.00)	0.00	(47,354.00)	5,053.00	-11.9%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(42,301.00)	(42,301.00)	0.00	(47,354.00)	5,053.00	-11.9%
TOTAL, EXPENDITURES			28,737,331.21	28,737,331.21	8,060,854.98	29,643,735.25	(906,404.04)	-3.2%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	140,062.00	140,062.00	0.00	118,514.88	(21,547.12)	-15.4%
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	160,000.00	160,000.00	0.00	0.00	(160,000.00)	-100.0%
(a) TOTAL, INTERFUND TRANSFERS IN			300,062.00	300,062.00	0.00	118,514.88	(181,547.12)	-60.5%
INTERFUND TRANSFERS OUT								
To: Child Development Fund		7611	0.00	0.00	0.00	0.00	0.00	0.0%
To: Special Reserve Fund		7612	5,000.00	5,000.00	0.00	5,000.00	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	140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
To: Cafeteria Fund		7616	55,535.00	55,535.00	0.00	55,535.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	102,199.00	102,199.00	0.00	102,198.00	1.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			303,590.00	303,590.00	0.00	303,589.00	1.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments								
Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease-Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00		
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00		
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(3,528.00)	(3,528.00)	0.00	(185,074.12)	181,546.12	5145.9%

Resource	Description	2013-14 Projected Year Totals
6300	Lottery: Instructional Materials	253,850.81
7810	Other Restricted State	26,387.42
9010	Other Restricted Local	1,434.80
Total, Restricted Balance		<u>281,673.03</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	225,000.00	225,000.00	202,500.00	225,000.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	0.00	0.00	0.00	20,000.00	20,000.00	New
5) TOTAL, REVENUES			225,000.00	225,000.00	202,500.00	245,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	125,000.00	125,000.00	0.00	92,618.00	32,382.00	25.9%
2) Classified Salaries		2000-2999	25,000.00	25,000.00	0.00	15,481.00	9,519.00	38.1%
3) Employee Benefits		3000-3999	51,565.00	51,565.00	0.00	14,151.00	37,414.00	72.6%
4) Books and Supplies		4000-4999	23,435.00	23,435.00	0.00	33,500.00	(10,065.00)	-42.9%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	21,054.86	72,849.00	(72,849.00)	New
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	2,250.00	(2,250.00)	New
9) TOTAL, EXPENDITURES			225,000.00	225,000.00	21,054.86	230,849.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A6 - B9)								
			0.00	0.00	181,445.14	14,151.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	181,445.14	14,151.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	20.19	20.19		20.19	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)			20.19	20.19		20.19		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			20.19	20.19		20.19		
2) Ending Balance, June 30 (E + F1e)			20.19	20.19		14,171.19		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	20.19	20.19		14,171.19		
Charter School	0000	9780	20.19					
Charter School	0000	9780		20.19				
Charter School	0000	9780				14,171.19		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
Principal Apportionment								
State Aid - Current Year		8011	0.00	0.00	0.00	0.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	0.00	0.00	0.00	0.00	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	0.00	0.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
LCFF/Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other LCFF/RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	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			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Maintenance and Operations		8110	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Entitlement		8181	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part D, Local Delinquent Program	3025	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title II, Part A, Teacher Quality	4035	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Immigrant Education Program	4201	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290	225,000.00	225,000.00	202,500.00	225,000.00	0.00	0.0%
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			225,000.00	225,000.00	202,500.00	225,000.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Special Education Master Plan Current Year	6500	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years	6500	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Home-to-School Transportation	7230	8311	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education Transportation	7240	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00	0.00	0.0%
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	0.00	0.00	0.00	0.00	0.00	0.0%
School Based Coordination Program	7250	8590	0.00	0.00	0.00	0.00	0.00	0.0%
After School Education and Safety (ASES)	6010	8590	0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
Charter School Facility Grant	6030	8590	0.00	0.00	0.00	0.00	0.00	0.0%
Drug/Alcohol/Tobacco Funds	6650, 6680	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	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
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								
Child Development Parent Fees		8673	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8688	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	20,000.00	20,000.00	New
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			0.00	0.00	0.00	20,000.00	20,000.00	New
TOTAL REVENUES			225,000.00	225,000.00	202,500.00	245,000.00		

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)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	125,000.00	125,000.00	0.00	92,618.00	32,382.00	25.9%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			125,000.00	125,000.00	0.00	92,618.00	32,382.00	25.9%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	25,000.00	25,000.00	0.00	15,481.00	9,519.00	38.1%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			25,000.00	25,000.00	0.00	15,481.00	9,519.00	38.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	10,313.00	10,313.00	0.00	7,641.00	2,672.00	25.9%
PERS		3201-3202	0.00	0.00	0.00	1,767.00	(1,767.00)	New
OASDI/Medicare/Alternative		3301-3302	2,176.00	2,176.00	0.00	2,527.00	(351.00)	-16.1%
Health and Welfare Benefits		3401-3402	36,000.00	36,000.00	0.00	0.00	36,000.00	100.0%
Unemployment Insurance		3501-3502	76.00	76.00	0.00	54.00	22.00	28.9%
Workers' Compensation		3601-3602	3,000.00	3,000.00	0.00	2,162.00	838.00	27.9%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	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			51,565.00	51,565.00	0.00	14,151.00	37,414.00	72.6%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	23,435.00	23,435.00	0.00	33,500.00	(10,065.00)	-42.9%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			23,435.00	23,435.00	0.00	33,500.00	(10,065.00)	-42.9%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	26,319.00	(26,319.00)	New
Dues and Memberships		5300	0.00	0.00	450.00	450.00	(450.00)	New
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	2,524.86	6,000.00	(6,000.00)	New
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	16,080.00	40,080.00	(40,080.00)	New
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			0.00	0.00	21,054.86	72,849.00	(72,849.00)	New

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition for Instruction Under Interdistrict Attendance Agreements		7110	0.00	0.00	0.00	0.00	0.00	0.0%
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers Out								
All Other Transfers		7261-7283	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	2,250.00	(2,250.00)	New
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			0.00	0.00	0.00	2,250.00	(2,250.00)	New
TOTAL EXPENDITURES			225,000.00	225,000.00	21,054.86	230,849.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	156,893.00	156,893.00	New
2) Federal Revenue		8100-8299	62,614.00	62,614.00	0.00	66,118.00	3,504.00	5.6%
3) Other State Revenue		8300-8599	331,757.00	331,757.00	2,228.00	14,884.00	(316,893.00)	-95.5%
4) Other Local Revenue		8600-8799	50,609.00	50,609.00	3,720.84	50,609.00	0.00	0.0%
5) TOTAL REVENUES			444,980.00	444,980.00	5,948.84	288,484.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	117,298.00	117,298.00	31,369.29	153,884.00	(36,566.00)	-31.2%
2) Classified Salaries		2000-2999	44,823.00	44,823.00	11,837.43	45,766.00	(943.00)	-2.1%
3) Employee Benefits		3000-3999	32,754.00	32,754.00	10,798.87	40,746.00	(7,992.00)	-24.4%
4) Books and Supplies		4000-4999	10,442.00	10,442.00	1,713.37	7,350.00	3,092.00	29.6%
5) Services and Other Operating Expenditures		5000-5999	36,313.00	36,313.00	14,342.71	36,202.00	111.00	0.3%
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	12,374.00	12,374.00	0.00	15,170.00	(2,796.00)	-22.6%
9) TOTAL EXPENDITURES			254,004.00	254,004.00	70,061.67	299,096.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			190,976.00	190,976.00	(64,112.83)	(10,614.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	160,796.00	160,796.00	0.00	796.00	160,000.00	99.5%
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			(160,796.00)	(160,796.00)	0.00	(796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			30,180.00	30,180.00	(64,112.83)	(11,410.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	232,035.54	232,035.54		232,035.54	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)			232,035.54	232,035.54		232,035.54		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			232,035.54	232,035.54		232,035.54		
2) Ending Balance, June 30 (E + F1e)			262,215.54	262,215.54		220,625.54		
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	262,215.54	262,215.54		220,625.54		
Adult Education Program	0000	9780	262,215.54					
Adult Education Program	0000	9780		262,215.54				
Adult Education Program	0000	9780				220,625.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	156,893.00	156,893.00	New
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	156,893.00	156,893.00	New
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	62,614.00	62,614.00	0.00	66,118.00	3,504.00	5.6%
TOTAL, FEDERAL REVENUE			62,614.00	62,614.00	0.00	66,118.00	3,504.00	5.6%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	3,714.00	3,714.00	2,228.00	3,714.00	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	328,043.00	328,043.00	0.00	11,150.00	(316,893.00)	-96.6%
TOTAL, OTHER STATE REVENUE			331,757.00	331,757.00	2,228.00	14,864.00	(316,893.00)	-95.5%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	170.84	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	49,109.00	49,109.00	3,550.00	49,109.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			50,609.00	50,609.00	3,720.84	50,609.00	0.00	0.0%
TOTAL REVENUES			444,980.00	444,980.00	5,948.84	288,484.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	113,497.00	113,497.00	18,418.21	112,771.00	726.00	0.6%
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	12,631.08	37,893.00	(37,893.00)	New
Other Certificated Salaries		1900	3,801.00	3,801.00	320.00	3,200.00	601.00	15.8%
TOTAL, CERTIFICATED SALARIES			117,298.00	117,298.00	31,369.29	153,864.00	(36,566.00)	-31.2%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	7,226.00	7,226.00	858.50	7,226.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	23,422.00	23,422.00	8,816.40	25,125.00	(1,703.00)	-7.3%
Other Classified Salaries		2900	14,175.00	14,175.00	2,162.53	13,415.00	760.00	5.4%
TOTAL, CLASSIFIED SALARIES			44,823.00	44,823.00	11,837.43	45,766.00	(943.00)	-2.1%
EMPLOYEE BENEFITS								
STRS		3101-3102	9,677.00	9,677.00	2,530.50	12,696.00	(3,019.00)	-31.2%
PERS		3201-3202	3,122.00	3,122.00	995.44	3,127.00	(5.00)	-0.2%
OASDI/Medicare/Alternative		3301-3302	5,131.00	5,131.00	1,305.39	5,736.00	(605.00)	-11.8%
Health and Welfare Benefits		3401-3402	11,333.00	11,333.00	5,082.52	15,099.00	(3,756.00)	-33.1%
Unemployment Insurance		3501-3502	84.00	84.00	21.61	108.00	(24.00)	-28.6%
Workers' Compensation		3601-3602	3,240.00	3,240.00	863.41	3,990.00	(750.00)	-23.1%
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	167.00	167.00	0.00	0.00	167.00	100.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			32,754.00	32,754.00	10,798.87	40,746.00	(7,992.00)	-24.4%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	3,847.00	3,847.00	100.00	400.00	3,447.00	89.6%
Materials and Supplies		4300	6,595.00	6,595.00	1,613.37	5,600.00	995.00	15.1%
Noncapitalized Equipment		4400	0.00	0.00	0.00	1,350.00	(1,350.00)	New
TOTAL, BOOKS AND SUPPLIES			10,442.00	10,442.00	1,713.37	7,350.00	3,092.00	29.6%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	1,920.00	1,920.00	663.49	2,223.00	(303.00)	-15.8%
Dues and Memberships		5300	85.00	85.00	124.00	124.00	(39.00)	-45.9%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	11,754.00	11,754.00	3,852.77	11,500.00	254.00	2.2%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	7,980.00	7,980.00	1,998.17	7,986.00	12.00	0.2%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5760	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	12,538.00	12,538.00	7,288.00	12,087.00	451.00	3.6%
Communications		5900	2,036.00	2,036.00	418.28	2,300.00	(264.00)	-13.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			36,313.00	36,313.00	14,342.71	36,202.00	111.00	0.3%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	12,374.00	12,374.00	0.00	15,170.00	(2,796.00)	-22.6%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			12,374.00	12,374.00	0.00	15,170.00	(2,796.00)	-22.6%
TOTAL, EXPENDITURES			254,004.00	254,004.00	70,081.67	299,098.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	160,796.00	160,796.00	0.00	796.00	160,000.00	99.5%
(b) TOTAL, INTERFUND TRANSFERS OUT			160,796.00	160,796.00	0.00	796.00	160,000.00	99.5%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources			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)			(160,796.00)	(160,796.00)	0.00	(796.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	306,900.00	306,900.00	19,220.30	306,900.00	0.00	0.0%
3) Other State Revenue		8300-8599	25,100.00	25,100.00	1,500.12	25,100.00	0.00	0.0%
4) Other Local Revenue		8600-8799	209,650.00	209,650.00	38,569.74	209,650.00	0.00	0.0%
5) TOTAL REVENUES			541,650.00	541,650.00	59,290.16	541,650.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	249,510.00	249,510.00	59,019.79	252,590.00	(3,080.00)	-1.2%
3) Employee Benefits		3000-3999	81,989.00	81,989.00	21,602.48	83,346.00	(1,357.00)	-1.7%
4) Books and Supplies		4000-4999	215,500.00	215,500.00	46,698.90	215,500.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	14,253.00	14,253.00	7,008.52	14,170.18	82.82	0.6%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	29,927.00	29,927.00	0.00	29,934.00	(7.00)	0.0%
9) TOTAL EXPENDITURES			591,179.00	591,179.00	134,329.69	595,540.18		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(49,529.00)	(49,529.00)	(75,039.53)	(53,890.18)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	55,535.00	55,535.00	0.00	55,535.00	0.00	0.0%
b) Transfers Out		7600-7629	6,006.00	6,006.00	0.00	6,006.00	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			49,529.00	49,529.00	0.00	49,529.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	0.00	(75,039.53)	(4,351.18)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	11,764.92	11,764.92		11,764.92	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			11,764.92	11,764.92		11,764.92		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			11,764.92	11,764.92		11,764.92		
2) Ending Balance, June 30 (E + F1e)			11,764.92	11,764.92		7,403.74		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	1,200.00	1,200.00		1,200.00		
Stores		9712	4,230.73	4,230.73		6,203.74		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	6,334.19	6,334.19		0.00		
Cafeteria Program	0000	9780	6,334.19					
Cafeteria Program	0000	9780		6,334.19				
Cafeteria Program	0000	9780						
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

2013-14 First Interim
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)
REVENUE LIMIT SOURCES								
Revenue Limit Transfers								
Unrestricted RL Transfers - Current Year	0000	8091	0.00	0.00	0.00	0.00	0.00	0.0%
All Other RL Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Child Nutrition Programs		8220	306,900.00	306,900.00	19,220.30	306,900.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			306,900.00	306,900.00	19,220.30	306,900.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	25,100.00	25,100.00	1,500.12	25,100.00	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			25,100.00	25,100.00	1,500.12	25,100.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	196,700.00	196,700.00	38,675.40	196,700.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	450.00	450.00	59.87	450.00	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	12,500.00	12,500.00	(165.53)	12,500.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			209,650.00	209,650.00	38,569.74	209,650.00	0.00	0.0%
TOTAL REVENUES			541,650.00	541,650.00	59,290.16	541,650.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	143,770.00	143,770.00	31,856.98	146,850.00	(3,080.00)	-2.1%
Classified Supervisors' and Administrators' Salaries		2300	105,740.00	105,740.00	27,162.81	105,740.00	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			249,510.00	249,510.00	59,019.79	252,590.00	(3,080.00)	-1.2%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	24,369.00	24,369.00	5,765.89	24,986.00	(597.00)	-2.4%
OASDI/Medicare/Alternative		3301-3302	19,088.00	19,088.00	3,523.10	19,324.00	(236.00)	-1.2%
Health and Welfare Benefits		3401-3402	32,901.00	32,901.00	11,103.60	33,362.00	(461.00)	-1.4%
Unemployment Insurance		3501-3502	125.00	125.00	29.47	126.00	(1.00)	-0.8%
Workers' Compensation		3601-3602	4,991.00	4,991.00	1,180.42	5,053.00	(62.00)	-1.2%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	515.00	515.00	0.00	515.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			81,989.00	81,989.00	21,602.48	83,346.00	(1,357.00)	-1.7%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	20,500.00	20,500.00	7,835.53	20,500.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	195,000.00	195,000.00	38,863.37	195,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			215,500.00	215,500.00	46,698.90	215,500.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	300.00	300.00	0.00	300.00	0.00	0.0%
Dues and Memberships		5300	50.00	50.00	0.00	50.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	8,983.00	8,983.00	2,002.21	8,983.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	2,196.16	1,000.00	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	3,740.00	3,740.00	2,769.12	3,657.18	82.82	2.2%
Communications		5900	180.00	180.00	41.03	180.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			14,253.00	14,253.00	7,008.52	14,170.18	82.82	0.6%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	29,927.00	29,927.00	0.00	29,934.00	(7.00)	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			29,927.00	29,927.00	0.00	29,934.00	(7.00)	0.0%
TOTAL EXPENDITURES			591,179.00	591,179.00	134,329.69	595,540.18		

Description	Resource Codes	Object Codes	Original Budget (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	55,535.00	55,535.00	0.00	55,535.00	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			55,535.00	55,535.00	0.00	55,535.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	6,006.00	6,006.00	0.00	6,006.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			6,006.00	6,006.00	0.00	6,006.00	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)			49,529.00	49,529.00	0.00	49,529.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	140,856.00	140,856.00	New
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	140,856.00	140,856.00	0.00	0.00	(140,856.00)	-100.0%
4) Other Local Revenue		8600-8799	1,500.00	1,500.00	476.19	1,500.00	0.00	0.0%
5) TOTAL REVENUES			142,356.00	142,356.00	476.19	142,356.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	134.38	550.00	(550.00)	New
5) Services and Other Operating Expenditures		5000-5999	405,432.16	405,432.16	33,727.76	208,697.00	196,735.16	48.5%
6) Capital Outlay		6000-6999	0.00	0.00	45,178.87	192,179.00	(192,179.00)	New
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			405,432.16	405,432.16	79,041.03	401,426.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(263,076.16)	(263,076.16)	(78,564.84)	(259,070.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	140,856.00	140,856.00	0.00	140,856.00	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			140,856.00	140,856.00	0.00	140,856.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(122,220.16)	(122,220.16)	(78,564.84)	(118,214.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	402,844.46	402,844.46		402,844.46	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)			402,844.46	402,844.46		402,844.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			402,844.46	402,844.46		402,844.46		
2) Ending Balance, June 30 (E + F1e)			280,624.30	280,624.30		284,630.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed		9740	240,305.29	240,305.29		244,311.45		
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	40,319.01	40,319.01		40,319.01		
Deferred Maintenance	0000	9780	40,319.01					
Deferred Maintenance	0000	9780		40,319.01				
Deferred Maintenance	0000	9780				40,319.01		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	140,856.00	140,856.00	New
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	140,856.00	140,856.00	New
OTHER STATE REVENUE								
All Other State Revenue		8590	140,856.00	140,856.00	0.00	0.00	(140,856.00)	-100.0%
TOTAL, OTHER STATE REVENUE			140,856.00	140,856.00	0.00	0.00	(140,856.00)	-100.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,500.00	1,500.00	476.19	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers in from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,500.00	1,500.00	476.19	1,500.00	0.00	0.0%
TOTAL REVENUES			142,356.00	142,356.00	476.19	142,356.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	134.38	550.00	(550.00)	New
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	134.38	550.00	(550.00)	New
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	100,000.00	100,000.00	29,746.03	33,884.00	66,136.00	66.1%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	305,432.16	305,432.16	3,981.75	174,833.00	130,599.16	42.8%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			405,432.16	405,432.16	33,727.78	208,697.00	196,735.16	48.5%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	0.00	31,776.00	31,776.00	(31,776.00)	New
Buildings and Improvements of Buildings		6200	0.00	0.00	13,402.87	160,403.00	(160,403.00)	New
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	45,178.87	192,179.00	(192,179.00)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			405,432.16	405,432.16	79,041.03	401,426.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	140,856.00	140,856.00	0.00	140,856.00	0.00	0.0%
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			140,856.00	140,856.00	0.00	140,856.00	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)			140,856.00	140,856.00	0.00	140,856.00		

Resource	Description	2013/14 Projected Year Totals
8150	Ongoing & Major Maintenance Account (RMA: Education Co	244,311.45
Total, Restricted Balance		244,311.45

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	3,305.00	3,305.00	756.22	3,305.00	0.00	0.0%
5) TOTAL REVENUES			3,305.00	3,305.00	756.22	3,305.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			3,305.00	3,305.00	756.22	3,305.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			3,305.00	3,305.00	756.22	3,305.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	609,334.87	609,334.87		609,334.87	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)			609,334.87	609,334.87		609,334.87		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,334.87	609,334.87		609,334.87		
2) Ending Balance, June 30 (E + F1e)			612,639.87	612,639.87		612,639.87		
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								
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	612,639.87	612,639.87		612,639.87		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	3,305.00	3,305.00	756.22	3,305.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			3,305.00	3,305.00	756.22	3,305.00	0.00	0.0%
TOTAL, REVENUES			3,305.00	3,305.00	756.22	3,305.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers in		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	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)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,370.00	4,370.00	901.78	4,370.00	0.00	0.0%
5) TOTAL REVENUES			4,370.00	4,370.00	901.78	4,370.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			4,370.00	4,370.00	901.78	4,370.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
b) Transfers Out		7600-7629	140,062.00	140,062.00	0.00	118,514.88	21,547.12	15.4%
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			(31,062.00)	(31,062.00)	0.00	(9,514.88)		

Description	Resource Codes	Object Codes	Original Budget (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)			(26,692.00)	(26,692.00)	901.78	(5,144.88)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	726,622.44	726,622.44		726,622.44	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)			726,622.44	726,622.44		726,622.44		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			726,622.44	726,622.44		726,622.44		
2) Ending Balance, June 30 (E + F1e)			699,930.44	699,930.44		721,477.56		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted								
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	699,930.44	699,930.44		721,477.56		
CSEA Retirement Health Benefits	0000	9780	699,930.44					
CSEA Retirement Health Benefits	0000	9780		699,930.44				
CSEA Retirement Health Benefits	0000	9780				721,477.56		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Interest		8860	4,370.00	4,370.00	901.78	4,370.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8862	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,370.00	4,370.00	901.78	4,370.00	0.00	0.0%
TOTAL, REVENUES			4,370.00	4,370.00	901.78	4,370.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			109,000.00	109,000.00	0.00	109,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	140,062.00	140,062.00	0.00	118,514.88	21,547.12	15.4%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			140,062.00	140,062.00	0.00	118,514.88	21,547.12	15.4%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(31,062.00)	(31,062.00)	0.00	(9,514.88)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	250.00	250.00	40.68	250.00	0.00	0.0%
5) TOTAL, REVENUES			250.00	250.00	40.68	250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			250.00	250.00	40.68	250.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			250.00	250.00	40.68	250.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	32,758.53	32,758.53		32,758.53	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			32,758.53	32,758.53		32,758.53		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			32,758.53	32,758.53		32,758.53		
2) Ending Balance, June 30 (E + F1e)			33,008.53	33,008.53		33,008.53		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			10,748.33	10,748.33		10,748.33		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments			22,260.20	22,260.20		22,260.20		
NU Modernization Project	0000	9780	1,458.48					
BR Aquatic Center	0000	9780	12,364.35					
BR Auditorium	0000	9780	8,437.37					
NU Modernization Project	0000	9780		1,458.48		1,458.48		
BR Aquatic Center	0000	9780		12,364.35		12,364.35		
BR Auditorium	0000	9780		8,437.37		8,437.37		
NU Modernization Project	0000	9780				1,458.48		
BR Aquatic Center	0000	9780				12,364.35		
BR Auditorium	0000	9780				8,437.37		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8580	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		8625	0.00	0.00	0.00	0.00	0.00	0.0%
Penalties and Interest from Delinquent Non-Revenue Limit Taxes		8629	0.00	0.00	0.00	0.00	0.00	0.0%
Sales Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	250.00	250.00	40.66	250.00	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			250.00	250.00	40.66	250.00	0.00	0.0%
TOTAL, REVENUES			250.00	250.00	40.66	250.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferencas		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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Repayment of State School Building Fund Aid - Proceeds from Bonds		7435	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale 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%
(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		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
9010	Other Restricted Local	10,748.33
Total, Restricted Balance		<u>10,748.33</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	201,800.00	201,800.00	253,614.72	201,800.00	0.00	0.0%
5) TOTAL, REVENUES			201,800.00	201,800.00	253,614.72	201,800.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2899	8,861.00	8,861.00	2,528.08	8,861.00	0.00	0.0%
3) Employee Benefits		3000-3999	3,809.00	3,809.00	1,085.70	3,809.00	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	240,483.66	240,483.66	120,241.83	240,483.66	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			253,153.66	253,153.66	123,865.61	253,153.66		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(51,353.66)	(51,353.66)	129,749.11	(51,353.66)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(51,353.66)	(51,353.66)	129,749.11	(51,353.66)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	280,942.93	280,942.93		280,942.93	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,942.93	280,942.93		280,942.93		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,942.93	280,942.93		280,942.93		
2) Ending Balance, June 30 (E + F1e)			229,589.27	229,589.27		229,589.27		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	229,589.27	229,589.27		229,589.27		
Capital Facilities	0000	9780	229,589.27					
Capital Facilities	0000	9780		229,589.27				
Capital Facilities	0000	9780				229,589.27		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER STATE REVENUE								
Tax Relief Subventions								
Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8821	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	1,800.00	1,800.00	334.50	1,800.00	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	200,000.00	200,000.00	253,280.22	200,000.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8669	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			201,800.00	201,800.00	253,614.72	201,800.00	0.00	0.0%
TOTAL, REVENUES			201,800.00	201,800.00	253,614.72	201,800.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	8,861.00	8,861.00	2,528.08	8,861.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			8,861.00	8,861.00	2,528.08	8,861.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	1,287.00	1,287.00	351.08	1,287.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	877.00	877.00	161.66	877.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,577.00	1,577.00	531.12	1,577.00	0.00	0.0%
Unemployment Insurance		3501-3502	4.00	4.00	1.28	4.00	0.00	0.0%
Workers' Compensation		3601-3602	177.00	177.00	50.56	177.00	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	87.00	87.00	0.00	87.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			3,809.00	3,809.00	1,095.70	3,809.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	14,654.08	14,654.08	8,748.58	14,654.08	0.00	0.0%
Other Debt Service - Principal		7439	225,829.58	225,829.58	111,493.25	225,829.58	0.00	0.0%
TOTAL OTHER OUTGO (excluding Transfers of Indirect Costs)			240,483.66	240,483.66	120,241.83	240,483.66	0.00	0.0%
TOTAL EXPENDITURES			253,153.66	253,153.66	123,865.61	253,153.66		

Description	Resource Codes	Object Codes	Original Budget (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		7819	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Certificates of Participation		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8973	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8979	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	100.00	100.00	61.95	250.00	150.00	150.0%
5) TOTAL REVENUES			100.00	100.00	61.95	250.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	53,738.00	54,199.07	(54,199.07)	New
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	53,738.00	54,199.07		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			100.00	100.00	(53,676.05)	(53,949.07)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			100.00	100.00	(53,676.05)	(53,949.07)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	59,245.67	59,245.67		59,245.67	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			59,245.67	59,245.67		59,245.67		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			59,245.67	59,245.67		59,245.67		
2) Ending Balance, June 30 (E + F1e)			59,345.67	59,345.67		5,296.60		
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			53,949.07	53,949.07		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	5,396.60	5,396.60		5,296.60		
NU Modernization Project	0000	9780	5,396.60					
NU Modernization Project	0000	9780		5,396.60				
NU Modernization Project	0000	9780				5,296.60		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount			0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
School Facilities Apportionments		8545	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%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	100.00	100.00	61.95	250.00	150.00	150.0%
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			100.00	100.00	61.95	250.00	150.00	150.0%
TOTAL REVENUES			100.00	100.00	61.95	250.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	53,738.00	54,199.07	(54,199.07)	New
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	53,738.00	54,199.07	(54,199.07)	New
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	53,738.00	54,199.07		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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		8985	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8089	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8289	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	6,500.00	6,500.00	344.64	6,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	344.64	6,500.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			0.00	0.00	0.00	0.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			6,500.00	6,500.00	344.64	6,500.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	5,000.00	5,000.00	0.00	5,000.00	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			5,000.00	5,000.00	0.00	5,000.00		

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)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			11,500.00	11,500.00	344.64	11,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	280,513.64	280,513.64		280,513.64	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			280,513.64	280,513.64		280,513.64		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			280,513.64	280,513.64		280,513.64		
2) Ending Balance, June 30 (E + F1e)			292,013.64	292,013.64		292,013.64		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			276,058.86	276,058.86		276,058.86		
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	15,954.78	15,954.78		15,954.78		
Special Reserve	0000	9780	15,954.78					
Special Reserve	0000	9780		15,954.78				
Special Reserve	0000	9780				15,954.78		
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	1,500.00	1,500.00	344.64	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments								
		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue								
		8699	5,000.00	5,000.00	0.00	5,000.00	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			6,500.00	6,500.00	344.64	6,500.00	0.00	0.0%
TOTAL, REVENUES			6,500.00	6,500.00	344.64	6,500.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	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)
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Media for New School Libraries or Major Expansion of School Libraries		6300	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
Transfers of Pass-Through Revenues To Districts or Charter Schools		7211	0.00	0.00	0.00	0.00	0.00	0.0%
To County Offices		7212	0.00	0.00	0.00	0.00	0.00	0.0%
To JPAs		7213	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			0.00	0.00	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								
From: General Fund/CSSF		8912	5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
Other Authorized Interfund Transfers In		8918	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			5,000.00	5,000.00	0.00	5,000.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund/CSSF		7612	0.00	0.00	0.00	0.00	0.00	0.0%
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
To: Deferred Maintenance Fund		7615	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			5,000.00	5,000.00	0.00	5,000.00		

<u>Resource</u>	<u>Description</u>	<u>2013/14 Projected Year Totals</u>
9010	Other Restricted Local	276,058.86
Total, Restricted Balance		<u>276,058.86</u>

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	12,873.00	12,873.00	0.00	12,873.00	0.00	0.0%
4) Other Local Revenue		8600-8799	840,026.00	840,026.00	280.28	840,026.00	0.00	0.0%
5) TOTAL REVENUES			852,899.00	852,899.00	280.28	852,899.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	0.00	0.00	0.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	822,925.00	822,925.00	551,275.00	822,925.00	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			822,925.00	822,925.00	551,275.00	822,925.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			29,974.00	29,974.00	(550,994.72)	29,974.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			29,974.00	29,974.00	(550,994.72)	29,974.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	586,656.91	586,656.91		586,656.91	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)			586,656.91	586,656.91		586,656.91		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			586,656.91	586,656.91		586,656.91		
2) Ending Balance, June 30 (E + F1e)			616,630.91	616,630.91		616,630.91		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance			0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	616,630.91	616,630.91		616,630.91		
Bond Payment	0000	9780	616,630.91					
Bond Payment	0000	9780		616,630.91				
Bond Payments	0000	9780				616,630.91		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Voted Indebtedness Levies								
Homeowners' Exemptions		8571	12,873.00	12,873.00	0.00	12,873.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8572	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			12,873.00	12,873.00	0.00	12,873.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes Voted Indebtedness Levies								
Secured Roll		8611	818,523.00	818,523.00	9.39	818,523.00	0.00	0.0%
Unsecured Roll		8612	18,823.00	18,823.00	0.00	18,823.00	0.00	0.0%
Prior Years' Taxes		8613	509.00	509.00	0.00	509.00	0.00	0.0%
Supplemental Taxes		8614	671.00	671.00	0.00	671.00	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	1,500.00	1,500.00	270.89	1,500.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
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			840,026.00	840,026.00	280.28	840,026.00	0.00	0.0%
TOTAL, REVENUES			852,899.00	852,899.00	280.28	852,899.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Bond Redemptions		7433	0.00	0.00	0.00	0.00	0.00	0.0%
Bond Interest and Other Service Charges		7434	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service - Interest		7438	547,925.00	547,925.00	275,000.00	547,925.00	0.00	0.0%
Other Debt Service - Principal		7439	275,000.00	275,000.00	276,275.00	275,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			822,925.00	822,925.00	551,275.00	822,925.00	0.00	0.0%
TOTAL, EXPENDITURES			822,925.00	822,925.00	551,275.00	822,925.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: General Fund		7614	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	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		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	92,978.00	92,978.00	6,479.93	83,615.00	(9,363.00)	-10.1%
5) TOTAL, REVENUES			92,978.00	92,978.00	6,479.93	83,615.00		
B. EXPENSES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	0.00	0.00	0.00	0.00	0.0%
5) Services and Other Operating Expenses		5000-5999	143,285.00	143,285.00	96,035.00	153,135.00	(9,850.00)	-6.9%
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			143,285.00	143,285.00	96,035.00	153,135.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(50,307.00)	(50,307.00)	(89,555.07)	(69,520.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8960-8999	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)			(50,307.00)	(50,307.00)	(89,555.07)	(69,520.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	1,416,159.23	1,416,159.23		1,416,159.23	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)			1,416,159.23	1,416,159.23		1,416,159.23		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			1,416,159.23	1,416,159.23		1,416,159.23		
2) Ending Net Position, June 30 (E + F1e)			1,365,852.23	1,365,852.23		1,346,639.23		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	1,365,852.23	1,365,852.23		1,346,639.23		
c) Unrestricted Net Position		9790	0.00	0.00		0.00		

2013-14 First Interim
Foundation Private-Purpose Trust Fund
Revenues, Expenses and Changes in Net Position

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	13,926.00	13,926.00	1,745.32	13,926.00	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	79,052.00	79,052.00	4,734.61	69,689.00	(9,363.00)	-11.8%
TOTAL, OTHER LOCAL REVENUE			92,978.00	92,978.00	6,479.93	83,615.00	(9,363.00)	-10.1%
TOTAL, REVENUES			92,978.00	92,978.00	6,479.93	83,615.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	0.00	0.00	0.00	0.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	0.00	0.00	0.00	0.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	0.00	0.00	0.00	0.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	0.00	0.00	0.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	0.00	0.00	0.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	0.00	0.00	0.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENSES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Dues and Memberships		5300	0.00	0.00	0.00	0.00	0.00	0.0%
Insurance		5400-5450	0.00	0.00	0.00	0.00	0.00	0.0%
Operations and Housekeeping Services		5500	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized improvements		5600	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs		5710	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	0.00	0.00	0.00	0.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	143,285.00	143,285.00	96,035.00	153,135.00	(9,850.00)	-6.9%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			143,285.00	143,285.00	96,035.00	153,135.00	(9,850.00)	-6.9%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENSES			143,285.00	143,285.00	96,035.00	153,135.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a + c - d + e)			0.00	0.00	0.00	0.00		

Resource	Description	2013/14 Projected Year Totals
9010	Other Restricted Local	1,346,639.23
Total, Restricted Net Position		<u>1,346,639.23</u>

Description	ESTIMATED REVENUE LIMIT ADA Original Budget (A)	ESTIMATED REVENUE LIMIT ADA Board Approved Operating Budget (B)	ESTIMATED P-2 REPORT ADA Projected Year Totals (C)	ESTIMATED REVENUE LIMIT ADA Projected Year Totals (D)	DIFFERENCE (Col. D - B) (E)	PERCENTAGE DIFFERENCE (Col. E / B) (F)
ELEMENTARY						
1. General Education	0.00	0.00	0.00	0.00	0.00	0%
2. Special Education	0.00	0.00	0.00	0.00	0.00	0%
HIGH SCHOOL						
3. General Education	2,950.13	2,950.13	2,826.84	2,950.13	0.00	0%
4. Special Education	103.16	103.16	103.16	103.16	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	0.87	0.87	0.87	0.87	0.00	0%
6. Special Education	48.48	48.48	50.33	48.48	0.00	0%
7. TOTAL, K-12 ADA	3,102.64	3,102.64	2,981.20	3,102.64	0.00	0%
8. ADA for Necessary Small Schools also included in lines 1 - 4.	0.00	0.00	0.00	0.00	0.00	0%
9. Regional Occupational Centers/Programs (ROC/P)*						
CLASSES FOR ADULTS						
10. Concurrently Enrolled Secondary Students*						
11. Adults Enrolled, State Apportioned*						
12. Independent Study - (Students 21 years or older and students 19 years or older and not continuously enrolled since their 18th birthday)*						
13. TOTAL, CLASSES FOR ADULTS						
14. Adults in Correctional Facilities	2.60	2.60	2.60	2.60	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	3,105.24	3,105.24	2,983.80	3,105.24	0.00	0%
SUPPLEMENTAL INSTRUCTIONAL HOURS						
16. Elementary*						
17. High School*						
18. TOTAL, SUPPLEMENTAL HOURS						

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

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

Object	Beginning Balance (Rev. Only)	July	August	September	October	November	December	January	February
		(Enter Month Name)	(Enter Month Name)	(Enter Month Name)	(Enter Month Name)	(Enter Month Name)	(Enter Month Name)	(Enter Month Name)	(Enter Month Name)
ACTUALS THROUGH THE MONTH OF									
A. BEGINNING CASH		5,542,244.93	4,832,392.50	2,498,180.51	2,508,774.50	1,671,070.07	(1,076,963.97)	5,706,734.42	4,052,589.42
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	904,145.00	904,145.00	1,782,008.00	904,145.00		877,863.00	361,658.00	249,871.00
Property Taxes	8020-8079	707.14	9,794.42				9,801,301.00		
Miscellaneous Funds	8080-8099					(700,000.00)	(2,016,824.00)		
Federal Revenue	8100-8299	118,113.16		22,801.40		2,844.00	197,005.00	167,783.00	
Other State Revenue	8300-8599			428,177.00	(6,193.85)	504,307.00	106,795.00	128,934.00	
Other Local Revenue	8600-8799	24,223.33	281,911.58	(20,463.37)	190,906.82	283,550.60	170,042.00	159,724.00	175,974.00
Interfund Transfers In	8910-8929								
All Other Financing Sources	8930-8979								
TOTAL RECEIPTS		1,047,188.63	1,175,851.00	2,212,523.03	1,088,857.97	40,701.60	9,136,182.00	818,099.00	425,845.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	697,158.25	1,045,218.48	1,065,383.06	1,084,935.26	1,138,739.31	1,088,708.00	1,088,708.00	1,088,708.00
Classified Salaries	2000-2999	211,737.41	338,315.09	372,403.48	374,217.65	507,502.89	392,990.00	392,990.00	392,990.00
Employee Benefits	3000-3999	353,299.95	433,727.13	447,741.95	447,984.51	466,468.90	481,755.00	481,755.00	481,755.00
Books and Supplies	4000-4999	16,420.68	71,112.36	45,407.86	93,970.06	123,626.16	161,271.00	161,271.00	161,271.00
Services	5000-5999	203,716.07	274,585.31	146,426.51	337,093.91	579,201.99	347,520.00	347,520.00	347,520.00
Capital Outlay	6000-6999					6,250.25			
Other Outgo	7000-7499								
Interfund Transfers Out	7600-7629								
All Other Financing Uses	7630-7699								
TOTAL DISBURSEMENTS		1,482,332.36	2,162,958.37	2,077,362.86	2,338,201.39	2,821,789.50	2,472,244.00	2,472,244.00	2,472,244.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	86,972.85	5,046.01	127,023.05	(7,819.93)				
Accounts Receivable	9200-9299	2,236,093.40	866,251.26	322,370.01	329,685.32	(4,743.79)			
Due From Other Funds	9310	124,760.39					124,760.39		
Stores	9320								
Prepaid Expenditures	9330	1,521.33							
Other Current Assets	9340								
SUBTOTAL ASSETS		2,449,347.97	872,818.60	164,274.42	321,845.39	(4,743.79)	124,760.39	0.00	0.00
Liabilities									
Accounts Payable	9500-9599	3,008,621.56	1,029,414.14	288,840.60	(89,793.60)	(37,797.65)			
Due To Other Funds	9610	5,000.00					5,000.00		
Current Loans	9640								
Deferred Revenues	9650	118,113.16							
SUBTOTAL LIABILITIES		3,131,734.72	1,147,527.30	288,840.60	(89,793.60)	(37,797.65)	5,000.00	0.00	0.00
Nonoperating									
Suspense Clearing	9910								
TOTAL BALANCE SHEET TRANSACTIONS		(682,386.75)	(1,347,104.62)	(124,566.18)	411,638.99	33,053.86	119,760.39	0.00	0.00
E. NET INCREASE/DECREASE									
TOTAL BALANCE SHEET TRANSACTIONS		(274,708.70)	(1,347,104.62)	(124,566.18)	411,638.99	33,053.86	119,760.39	0.00	0.00
F. ENDING CASH (A + E)		(709,852.43)	(2,334,211.99)	10,593.99	(837,704.43)	(2,748,034.04)	6,783,698.39	(1,654,145.00)	(2,046,399.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS		4,832,392.50	2,498,180.51	2,508,774.50	1,671,070.07	(1,076,963.97)	5,706,734.42	4,052,589.42	2,006,190.42

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH									
B. RECEIPTS									
LCFF/Revenue Limit Sources		2,006,190.42	1,223,148.42	4,792,001.42	2,357,402.42				
Principal Apportionment	8010-8019	1,127,734.00	187,403.00		877,863.00	562,210.00		8,739,045.00	8,739,045.00
Property Taxes	8020-8079	7,841,040.00			1,950,465.58			19,602,601.00	19,602,601.00
Miscellaneous Funds	8080-8099	(2,173,459.00)			(297,751.00)	(544,069.14)		(5,731,396.00)	(5,731,396.00)
Federal Revenue	8100-8299	191,542.00		28,343.00		912,532.56		1,640,964.12	1,640,964.12
Other State Revenue	8300-8599	157,630.00	17,454.00	5,429.00		507,555.57		1,850,087.72	1,850,087.72
Other Local Revenue	8600-8799	212,296.00	168,659.00	3,873.00	27,702.00	1,009,152.36		2,617,551.32	2,617,551.32
Interfund Transfers In	8910-8929				118,514.88			118,514.88	118,514.88
All Other Financing Sources	8930-8979							0.00	0.00
TOTAL RECEIPTS		1,689,202.00	6,041,097.00	37,645.00	2,676,794.46	2,447,381.35	0.00	28,837,368.04	28,837,368.04
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	1,088,708.00	1,088,708.00	1,088,708.00	1,360,885.00	139,927.64		13,064,495.00	13,064,495.00
Classified Salaries	2000-2999	392,990.00	392,990.00	392,990.00	510,887.00	42,874.48		4,715,878.00	4,715,878.00
Employee Benefits	3000-3999	481,755.00	481,755.00	481,755.00	505,843.00	235,466.44		5,781,061.88	5,781,061.88
Books and Supplies	4000-4999	161,271.00	161,271.00	161,271.00	161,270.00	455,809.54		1,935,242.66	1,935,242.66
Services	5000-5999	347,520.00	347,520.00	347,520.00	347,520.00	196,580.92		4,170,244.71	4,170,244.71
Capital Outlay	6000-6599					(1,250.25)		5,000.00	5,000.00
Other Outgo	7000-7499					(28,187.00)		(28,187.00)	(28,187.00)
Interfund Transfers Out	7600-7629					303,589.00		303,589.00	303,589.00
All Other Financing Uses	7630-7699							0.00	0.00
TOTAL DISBURSEMENTS		2,472,244.00	2,472,244.00	2,472,244.00	2,886,405.00	1,344,810.77	0.00	29,947,324.25	29,947,324.25
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199				(48,263.42)	86,972.85		86,972.85	
Accounts Receivable	9200-9299				685,299.23			2,236,093.40	
Due From Other Funds	9310							124,760.39	
Stores	9320							0.00	
Prepaid Expenditures	9330							1,521.33	
Other Current Assets	9340							0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	637,035.81	86,972.85	0.00	2,449,347.97	
Liabilities									
Accounts Payable	9500-9599				224,469.15			3,008,621.56	
Due To Other Funds	9610							5,000.00	
Current Loans	9640							0.00	
Deferred Revenues	9650				224,469.15	0.00	0.00	118,113.16	
SUBTOTAL LIABILITIES		0.00	0.00	0.00	224,469.15	0.00	0.00	3,131,734.72	
Nonoperating	9910							0.00	
Suspense Clearing								0.00	
TOTAL BALANCE SHEET TRANSACTIONS		0.00	0.00	0.00	412,566.66	86,972.85	0.00	(682,386.75)	
E. NET INCREASE/DECREASE (B - C + D)									
		(783,042.00)	3,568,853.00	(2,434,599.00)	202,956.12	1,189,543.43	0.00	(1,792,342.96)	(1,109,956.21)
F. ENDING CASH (A + E)									
		1,223,148.42	4,792,001.42	2,357,402.42	2,560,358.54				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS									
								3,749,901.97	

Object	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	2,560,358.54	2,177,558.00	976,113.00	436,007.00	(1,056,951.77)	(3,724,479.77)	3,509,833.23	1,880,172.23
B. RECEIPTS								
LCHF/Revenue Limit Sources								
Principal Apportionment	825,664.00	825,664.00	1,703,527.00	825,664.00		877,863.00	330,265.00	374,301.00
Property Taxes						9,801,301.00		
Miscellaneous Funds					(700,000.00)	(2,033,118.00)		
Federal Revenue	118,113.00		22,801.00		2,844.00	197,005.00	126,468.00	
Other State Revenue			98,177.00		171,130.00	106,795.00	128,934.00	
Other Local Revenue	24,223.00	281,912.00	(20,463.00)	190,307.00	233,551.00	170,042.00	159,724.00	175,974.00
Interfund Transfers In								
All Other Financing Sources								
TOTAL RECEIPTS	968,000.00	1,087,576.00	1,804,042.00	1,016,571.00	(292,475.00)	9,119,888.00	745,391.00	550,275.00
C. DISBURSEMENTS								
Certificated Salaries	512,456.00	1,067,617.00	1,067,617.00	1,067,617.00	1,067,617.00	1,067,617.00	1,067,617.00	1,067,617.00
Classified Salaries	269,934.00	396,961.00	396,961.00	396,961.00	396,961.00	396,961.00	396,961.00	396,961.00
Employee Benefits	277,432.00	478,331.00	478,331.00	478,331.00	478,331.00	478,331.00	478,331.00	478,331.00
Books and Supplies	110,166.54	110,172.00	110,170.00	110,171.00	110,172.00	110,170.00	110,171.00	110,171.00
Services	321,972.00	321,972.00	321,972.00	321,972.00	321,972.00	321,972.00	321,972.00	321,972.00
Capital Outlay								
Other Outgo								
Interfund Transfers Out								
All Other Financing Uses								
TOTAL DISBURSEMENTS	1,491,960.54	2,375,053.00	2,375,051.00	2,375,052.00	2,375,053.00	2,375,051.00	2,375,052.00	2,375,052.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury	86,973.00							
Accounts Receivable	2,447,381.35	489,476.00	367,107.00			489,476.00		122,369.00
Due From Other Funds								
Stores								
Prepaid Expenditures								
Other Current Assets								
SUBTOTAL ASSETS	2,534,354.35	611,845.00	367,107.00	0.00	0.00	489,476.00	0.00	122,369.00
Liabilities								
Accounts Payable	1,344,810.77	403,444.00	336,204.00	134,477.77				
Due To Other Funds								
Current Loans								
Deferred Revenues								
SUBTOTAL LIABILITIES	1,344,810.77	403,444.00	336,204.00	134,477.77	0.00	0.00	0.00	0.00
Nonoperating								
Suspense Clearing								
TOTAL BALANCE SHEET TRANSACTIONS	1,189,543.58	86,032.00	30,903.00	(134,477.77)	0.00	489,476.00	0.00	122,369.00
E. NET INCREASE/DECREASE								
TOTAL BALANCE SHEET								
F. ENDING CASH (A + E)	(382,800.54)	(1,201,445.00)	(540,106.00)	(1,492,958.77)	(2,667,528.00)	7,234,313.00	(1,629,661.00)	(1,702,408.00)
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS	2,177,558.00	976,113.00	436,007.00	(1,056,951.77)	(3,724,479.77)	3,509,833.23	1,880,172.23	177,764.23

First Interim
2013-14 INTERIM REPORT
Cashflow Worksheet - Budget Year (2)

Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name)								
A. BEGINNING CASH	177,764.23	(424,969.77)	3,566,100.23	1,215,057.23				
B. RECEIPTS								
LCFF/Revenue Limit Sources								
Principal Apportionment	1,252,164.00	280,725.00		877,863.00	842,176.00		9,015,876.00	9,015,876.00
Property Taxes		7,841,040.00		1,960,260.00			19,602,601.00	19,602,601.00
Miscellaneous Funds		(2,186,494.00)		(297,751.00)	(514,033.00)		(5,731,396.00)	(5,731,396.00)
Federal Revenue	150,228.00		14,707.00		826,212.00		1,458,378.00	1,458,378.00
Other State Revenue	157,630.00	17,454.00	5,429.00		534,841.00		1,220,390.00	1,220,390.00
Other Local Revenue	212,296.00	168,659.00	3,873.00	27,702.00	916,247.00		2,524,647.00	2,524,647.00
Interfund Transfers In				118,515.00			118,515.00	118,515.00
All Other Financing Sources							0.00	0.00
TOTAL RECEIPTS	1,772,318.00	6,121,384.00	24,009.00	2,686,589.00	2,605,443.00	0.00	28,209,011.00	28,209,011.00
C. DISBURSEMENTS								
Certificated Salaries	1,067,617.00	1,067,617.00	1,067,617.00	1,334,521.00	288,255.00		12,811,402.00	12,811,402.00
Classified Salaries	396,961.00	396,961.00	396,961.00	516,050.00	7,942.00		4,763,536.00	4,763,536.00
Employee Benefits	478,331.00	478,331.00	478,331.00	621,831.00	57,402.00		5,739,975.00	5,739,975.00
Books and Supplies	110,171.00	110,171.00	110,171.00	110,172.46			1,322,049.00	1,322,049.00
Services	321,972.00	321,972.00	321,972.00	321,969.00			3,863,661.00	3,863,661.00
Capital Outlay					5,115.00		5,115.00	5,115.00
Other Outgo					(23,134.00)		(23,134.00)	(23,134.00)
Interfund Transfers Out					303,937.00		303,937.00	303,937.00
All Other Financing Uses							0.00	0.00
TOTAL DISBURSEMENTS	2,375,052.00	2,375,052.00	2,375,052.00	2,904,543.46	639,517.00	0.00	28,786,541.00	28,786,541.00
D. BALANCE SHEET TRANSACTIONS								
Assets								
Cash Not In Treasury					86,973.00		86,973.00	
Accounts Receivable								
Due From Other Funds		244,738.00		122,370.35			2,447,381.35	
Stores							0.00	
Prepaid Expenditures							0.00	
Other Current Assets							0.00	
SUBTOTAL ASSETS	0.00	244,738.00	0.00	122,370.35	86,973.00	0.00	2,534,354.35	
Liabilities								
Accounts Payable							1,344,810.77	
Due To Other Funds							0.00	
Current Loans							0.00	
Deferred Revenues							0.00	
SUBTOTAL LIABILITIES	0.00	0.00	0.00	0.00	0.00	0.00	1,344,810.77	
Nonoperating							0.00	
Suspense Clearing							0.00	
TOTAL BALANCE SHEET TRANSACTIONS	0.00	244,738.00	0.00	122,370.35	86,973.00	0.00	1,189,543.58	
E. NET INCREASE/DECREASE (B - C + D)	(602,734.00)	3,991,070.00	(2,351,043.00)	(95,584.11)	2,052,899.00	0.00	612,013.58	(577,530.00)
F. ENDING CASH (A + E)	(424,969.77)	3,566,100.23	1,215,057.23	1,119,473.12				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS							3,172,372.12	

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

Signed: _____ Date: _____
District Superintendent or Designee

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

To the County Superintendent of Schools:

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

Meeting Date: _____ Signed: _____
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

- POSITIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will meet its financial obligations for the current fiscal year and subsequent two fiscal years.
- QUALIFIED CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district may not meet its financial obligations for the current fiscal year or two subsequent fiscal years.
- NEGATIVE CERTIFICATION**
As President of the Governing Board of this school district, I certify that based upon current projections this district will be unable to meet its financial obligations for the remainder of the current fiscal year or for the subsequent fiscal year.

Contact person for additional information on the interim report:

Name: Karen Suenram Telephone: (530) 273-3351 ext 210
Title: Assistant Superintendent of Business E-mail: ksuenram@njuhsd.com

Criteria and Standards Review Summary

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

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

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

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

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

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

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) 1,300,939.00
- 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) 22,055,463.00

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) 5.90%

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)	1,290,435.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	681,610.21
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	35,000.00
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)	205,912.05
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)	2,212,957.26
9. Carry-Forward Adjustment (Part IV, Line F)	(69,650.61)
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	2,143,306.65

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	16,026,347.85
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	3,175,544.23
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	3,585,687.11
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,270,244.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	44,096.82
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)	255,241.00
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)	41,280.27
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)	3,284,122.71
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)	283,928.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	565,806.18
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)	28,532,098.17

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)	7.76%
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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) (Line A10 divided by Line B18)	7.51%
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Part IV - Carry-forward Adjustment

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

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

A. Indirect costs incurred in the current year (Part III, Line A8)	<u>2,212,957.26</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>379,436.89</u>
2. Carry-forward adjustment amount deferred from prior year(s), if any	<u>0.00</u>
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 (9.33%) times Part III, Line B18); zero if negative	<u>0.00</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (9.33%) times Part III, Line B18) or (the highest rate used to recover costs from any program (9.33%) times Part III, Line B18); zero if positive	<u>(69,650.61)</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>(69,650.61)</u>
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:	<u>7.51%</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment (\$-34,825.31) is applied to the current year calculation and the remainder (\$-34,825.30) is deferred to one or more future years:	<u>7.63%</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment (\$-23,216.87) is applied to the current year calculation and the remainder (\$-46,433.74) is deferred to one or more future years:	<u>7.67%</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>(69,650.61)</u>

Approved indirect cost rate: 9.33%
Highest rate used in any program: 9.33%

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	426,736.16	39,815.00	9.33%
01	3327	63,442.00	5,919.00	9.33%
01	3410	128,811.00	6,441.00	5.00%
01	3550	62,091.62	2,637.00	4.25%
01	4035	127,916.34	11,935.00	9.33%
01	6512	253,274.72	23,631.00	9.33%
01	6520	116,034.00	10,826.00	9.33%
01	7091	144,818.00	4,345.00	3.00%
01	7220	58,097.72	5,421.00	9.33%
01	7810	87,532.00	8,167.00	9.33%
09	4610	222,750.00	2,250.00	1.01%
13	5310	315,259.00	16,741.00	5.31%

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	30,178,173.25
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	1,819,403.12
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	44,096.82
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	5,000.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	0.00
4. Other Transfers Out	All	9200	7200-7299	5,781.00
5. Interfund Transfers Out	All	9300	7600-7629	303,589.00
6. All Other Financing Uses	All	9100	7699	0.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	87,532.00
8. Tuition (Revenue, in lieu of expenditures, to approximate costs of services for which tuition is received)	All	All	8710	0.00
9. PERS Reduction	All	All	3801-3802	0.00
10. Supplemental expenditures made as a result of a Presidentially declared disaster	Manually entered. Must not include expenditures in lines B, C1-C9, D1, or D2.			
11. Total state and local expenditures not allowed for MOE calculation (Sum lines C1 through C10)				445,998.82
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	53,890.18
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)				27,966,661.49
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				27,966,661.49

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)*		2,930.00
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)		2,930.00
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		2,930.00
F. Expenditures per ADA (Line I.G divided by Line II.E)		9,544.94
Section III - MOE Calculation (For data collection only. Final determination will be done by CDE)		
	Total	Per ADA
A. Base expenditures (Preloaded expenditures extracted from prior year Unaudited Actuals MOE calculation). (Note: If the prior year MOE was not met, in its final determination, CDE will adjust the prior year base to 90 percent of the preceding prior year amount rather than the actual prior year expenditure amount.)	28,163,616.42	9,310.96
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)	28,163,616.42	9,310.96
B. Required effort (Line A.2 times 90%)	25,347,254.78	8,379.86
C. Current year expenditures (Line I.G and Line II.F)	27,966,661.49	9,544.94
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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
011 GENERAL FUND								
Expenditure Detail	0.00	0.00	0.00	(47,354.00)				
Other Sources/Uses Detail					118,514.88	303,589.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	2,250.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	0.00	0.00	15,170.00	0.00				
Other Sources/Uses Detail					0.00	796.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	29,934.00	0.00				
Other Sources/Uses Detail					55,535.00	6,006.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					140,856.00	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					109,000.00	118,514.88		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					5,000.00	0.00		
Fund Reconciliation								
491 CAP PROJ FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
511 BOND INTEREST AND REDEMPTION FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
521 DEBT SVC FUND FOR BLENDED COMPONENT UNITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
531 TAX OVERRIDE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
561 DEBT SERVICE FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
	Transfers In 5750	Transfers Out 5750	Transfers In 7350	Transfers Out 7350				
621 CHARTER SCHOOLS ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
631 OTHER ENTERPRISE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
661 WAREHOUSE REVOLVING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
671 SELF-INSURANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
711 RETIREE BENEFIT FUND								
Expenditure Detail								
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
731 FOUNDATION PRIVATE-PURPOSE TRUST FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00			
Fund Reconciliation								
761 WARRANT/PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
951 STUDENT BODY FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
TOTALS	0.00	0.00	47,354.00	(47,354.00)	426,905.88	426,905.88		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	Budget Adoption Budget (Form 01CS, Item 4A1, Step 2A)	First Interim Projected Year Totals		
Current Year (2013-14)	3,102.64	3,051.00	-1.7%	Met
1st Subsequent Year (2014-15)	2,946.62	2,930.00	-0.6%	Met
2nd Subsequent Year (2015-16)	2,799.52	2,782.00	-0.6%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	Budget Adoption (Form 01CS, Item 3B)	First Interim CBEDS/Projected		
Current Year (2013-14)	3,112	3,146	1.1%	Met
1st Subsequent Year (2014-15)	2,954	2,968	1.2%	Met
2nd Subsequent Year (2015-16)	2,900	2,934	1.2%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CS, Item 2A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	3,370	3,592	93.8%
Second Prior Year (2011-12)	3,176	3,391	93.7%
First Prior Year (2012-13)	3,053	3,285	92.9%
		Historical Average Ratio:	93.5%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		94.0%

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)	2,930	3,146	93.1%	Met
1st Subsequent Year (2014-15)	2,782	2,988	93.1%	Met
2nd Subsequent Year (2015-16)	2,732	2,934	93.1%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

Fiscal Year	LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)		Percent Change	Status
	Budget Adoption (Form 01CS, Item 4B)	First Interim Projected Year Totals		
	Current Year (2013-14)	24,923,584.02		
1st Subsequent Year (2014-15)	24,262,618.65	28,618,477.00	18.0%	Not Met
2nd Subsequent Year (2015-16)	23,701,653.35	28,797,085.00	21.5%	Not Met

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

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

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

Explanation:
(required if NOT met)

Adopted budget revenue limit was projected using old funding model. First interim is calculated with the new LCFF.

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)	18,662,414.75	21,850,058.11	85.4%
Second Prior Year (2011-12)	19,391,857.85	22,571,560.61	85.9%
First Prior Year (2012-13)	19,449,815.01	22,256,168.46	87.4%
	Historical Average Ratio:		86.2%

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Reserve Standard Percentage (Criterion 10B, Line 4)	3.0%	3.0%	3.0%
District's Salaries and Benefits Standard (historical average ratio, plus/minus the greater of 3% or the district's reserve standard percentage):	83.2% to 89.2%	83.2% to 89.2%	83.2% to 89.2%

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

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

Fiscal Year	Projected Year Totals - Unrestricted (Resources 0000-1999)		Ratio of Unrestricted Salaries and Benefits to Total Unrestricted Expenditures	Status
	Salaries and Benefits (Form 011, Objects 1000-3999) (Form MYPI, Lines B1-B3)	Total Expenditures (Form 011, Objects 1000-7499) (Form MYPI, Lines B1-B8, B10)		
Current Year (2013-14)	18,403,079.88	21,043,031.32	87.5%	Met
1st Subsequent Year (2014-15)	18,107,755.00	20,720,946.00	87.4%	Met
2nd Subsequent Year (2015-16)	17,979,421.00	20,661,022.00	87.0%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	Budget Adoption Budget (Form 01CS, Item 6B)	First Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	1,458,378.00	1,640,964.12	12.5%	Yes
1st Subsequent Year (2014-15)	1,458,378.00	1,458,378.00	0.0%	No
2nd Subsequent Year (2015-16)	1,458,378.00	1,458,378.00	0.0%	No

Explanation:
(required if Yes) Increase to Federal revenue is due to prior year revenue and \$46,561 for Forest Reserve revenue not included in adopted budget.

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	4,175,574.21	1,850,087.72	-55.7%	Yes
1st Subsequent Year (2014-15)	4,250,735.00	1,220,390.00	-71.3%	Yes
2nd Subsequent Year (2015-16)	4,333,824.00	1,245,413.00	-71.3%	Yes

Explanation:
(required if Yes) Decrease to Other State Revenue is due to the change in categorical programs now being funded through the LCFF funding model.

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	2,480,006.52	2,617,551.32	5.5%	Yes
1st Subsequent Year (2014-15)	2,524,648.00	2,524,648.00	0.0%	No
2nd Subsequent Year (2015-16)	2,580,189.00	2,582,714.00	0.1%	No

Explanation:
(required if Yes) Increase in Other Local Revenue is from misc school site revenues and donations received and also an increase from outside agencies for reimbursable salaries.

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	1,256,567.21	1,935,242.66	54.0%	Yes
1st Subsequent Year (2014-15)	1,271,985.00	1,322,047.00	3.9%	No
2nd Subsequent Year (2015-16)	1,289,130.00	1,387,964.00	7.7%	Yes

Explanation:
(required if Yes) Adopted budget did not include new Common Core revenue or carryover.

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	3,785,111.00	4,170,244.71	10.2%	Yes
1st Subsequent Year (2014-15)	3,815,737.00	3,863,662.00	1.3%	No
2nd Subsequent Year (2015-16)	3,853,842.00	3,956,789.00	2.7%	No

Explanation:
(required if Yes) Adopted budget did not include new Common Core revenue or carryover.

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	Budget Adoption Budget	First Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	8,113,958.73	6,108,603.16	-24.7%	Not Met
1st Subsequent Year (2014-15)	8,233,761.00	5,203,416.00	-36.8%	Not Met
2nd Subsequent Year (2015-16)	8,372,391.00	5,286,505.00	-36.9%	Not Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	5,041,678.21	6,105,487.37	21.1%	Not Met
1st Subsequent Year (2014-15)	5,087,722.00	5,185,709.00	1.9%	Met
2nd Subsequent Year (2015-16)	5,142,972.00	5,344,753.00	3.9%	Met

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

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

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

Explanation: Increase to Federal revenue is due to prior year revenue and \$46,561 for Forest Reserve revenue not included in adopted budget.
Federal Revenue
(linked from 6A if NOT met)

Explanation: Decrease to Other State Revenue is due to the change in categorical programs now being funded through the LCFF funding model.
Other State Revenue
(linked from 6A if NOT met)

Explanation: Increase in Other Local Revenue is from misc school site revenues and donations received and also an increase from outside agencies for reimbursable salaries.
Other Local Revenue
(linked from 6A if NOT met)

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

Explanation: Adopted budget did not include new Common Core revenue or carryover.
Books and Supplies
(linked from 6A if NOT met)

Explanation: Adopted budget did not include new Common Core revenue or carryover.
Services and Other Exps
(linked from 6A if NOT met)

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CS, Item 7B2c)	First Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	290,409.21	1,128,701.00	Met
2. Budget Adoption Contribution (information only) (Form 01CS, Criterion 7B, Line 2c)		1,134,112.00	

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

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

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

8. CRITERION: Deficit Spending

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

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

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

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

DATA ENTRY: All data are extracted or calculated.

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District's Available Reserve Percentages (Criterion 10C, Line 9)	5.6%	5.8%	5.8%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	1.9%	1.9%	1.9%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals			Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)	Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	
Current Year (2013-14)	(953,093.87)	21,186,013.32	4.5%	Not Met
1st Subsequent Year (2014-15)	(577,529.00)	20,863,929.00	2.8%	Not Met
2nd Subsequent Year (2015-16)	(395,990.00)	20,804,005.00	1.9%	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)

Declining enrollment and the State budget crisis have necessitated deficit spending in order to maintain programs and provide services.

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 01I, Line F2.) (Form MYPI, Line D2)	Status
Current Year (2013-14)	3,749,901.97	Met
1st Subsequent Year (2014-15)	3,172,372.97	Met
2nd Subsequent Year (2015-16)	2,776,382.97	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)	2,560,358.54	Met

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

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

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

Explanation:
(required if NOT met)

10. CRITERION: Reserves

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

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

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
District Estimated P-2 ADA (Criterion 3, Item 3B)	2,930	2,782	2,732
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): _____

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

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	29,947,324.25	28,786,541.00	28,866,699.00
2. Plus: Special Education Pass-through (Criterion 10A, Line 2b, if Criterion 10A, Line 1 is No)	0.00		
3. Total Expenditures and Other Financing Uses (Line B1 plus Line B2)	29,947,324.25	28,786,541.00	28,866,699.00
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	898,419.73	863,596.23	866,000.97
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)	898,419.73	863,596.23	866,000.97

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)	1,048,270.00	1,048,270.00	1,048,270.00
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	0.00	0.00	0.00
4. General Fund - Negative Ending Balances in Restricted Resources (Fund 01, Object 979Z, if negative, for each of resources 2000-9999) (Form MYPI, Line E1d)	0.00	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00	0.00	0.00
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	612,639.87	612,639.87	612,639.87
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00	0.00	0.00
8. District's Available Reserve Amount (Lines C1 thru C7)	1,660,909.87	1,660,909.87	1,660,909.87
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	5.55%	5.77%	5.75%
District's Reserve Standard (Section 10B, Line 7):	898,419.73	863,596.23	866,000.97
Status:	Met	Met	Met

10D. Comparison of District Reserve Amount to the Standard

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

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

Explanation:
(required if NOT met)

SUPPLEMENTAL INFORMATION

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

S1. Contingent Liabilities

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

No

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

S2. Use of One-time Revenues for Ongoing Expenditures

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

No

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

S3. Temporary Interfund Borrowings

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

Yes

1b. If Yes, identify the interfund borrowings:

Cafeteria will borrow cash until Federal and State reimbursement are received.

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

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

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

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

Description / Fiscal Year	Budget Adoption (Form 01CS, Item S5A)	First Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(2,150,021.00)	(3,191,392.53)	48.4%	1,041,371.53	Not Met
1st Subsequent Year (2014-15)	(1,980,014.00)	(3,264,795.00)	64.9%	1,284,781.00	Not Met
2nd Subsequent Year (2015-16)	(1,990,680.00)	(3,370,883.00)	69.3%	1,380,203.00	Not Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	300,062.00	118,514.88	-60.5%	(181,547.12)	Not Met
1st Subsequent Year (2014-15)	300,062.00	118,515.00	-60.5%	(181,547.00)	Not Met
2nd Subsequent Year (2015-16)	900,062.00	118,515.00	-86.8%	(781,547.00)	Not Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	303,590.00	303,589.00	0.0%	(1.00)	Met
1st Subsequent Year (2014-15)	23,590.00	303,937.00	1188.4%	280,347.00	Not Met
2nd Subsequent Year (2015-16)	23,590.00	303,937.00	1188.4%	280,347.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

Transportation is no longer a restricted revenue but part of the LCFF calculation. Contribution to restricted transportation is now 100% of cost.

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

Explanation:
(required if NOT met)

Adult Education and Deferred Maintenance are now part of the LCFF. At adopted budget a transfer was budgeted from Adult Education to General Fund.

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

Explanation:
(required if NOT met)

Transfers out have been recalculated at 1st Interim.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

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

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

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases				
Certificates of Participation	2	25-8681	25-7439	343,081
General Obligation Bonds	18	51-861X	51-7439	13,015,000
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences		01-8011	01-2XXXX	102,434

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

Type of Commitment (continued)	Prior Year (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)	Annual Payment (P & I)
Capital Leases	10,800			
Certificates of Participation	240,484	240,484	120,242	
General Obligation Bonds	934,060	822,925	862,925	876,800
Supp Early Retirement Program				
State School Building Loans				
Compensated Absences				

Other Long-term Commitments (continued):

Total Annual Payments:	1,185,344	1,063,409	983,167	876,800
Has total annual payment increased over prior year (2012-13)?	No	No	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

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

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

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

No

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

Explanation:
(Required if Yes)

S7. Unfunded Liabilities

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB actuarial accrued liability (AAL)	2,420,809.00	2,257,841.00
b. OPEB unfunded actuarial accrued liability (UAAL)	809,260.00	809,260.00

	Actuarial	Actuarial
c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?	Actuarial	Actuarial
d. If based on an actuarial valuation, indicate the date of the OPEB valuation.	Jun 05, 2013	Jun 27, 2013

3. OPEB Contributions

	Budget Adoption (Form 01CS, Item S7A)	First Interim
a. OPEB annual required contribution (ARC) per actuarial valuation or Alternative Measurement Method		
Current Year (2013-14)	382,083.00	371,481.00
1st Subsequent Year (2014-15)	382,083.00	371,481.00
2nd Subsequent Year (2015-16)	382,083.00	371,481.00

	Budget Adoption (Form 01CS, Item S7A)	First Interim
b. OPEB amount contributed (for this purpose, include premiums paid to a self-insurance fund) (Funds 01-70, objects 3701-3752)		
Current Year (2013-14)	340,944.00	327,282.88
1st Subsequent Year (2014-15)	318,833.28	320,500.22
2nd Subsequent Year (2015-16)	302,278.25	303,945.14

	Budget Adoption (Form 01CS, Item S7A)	First Interim
c. Cost of OPEB benefits (equivalent of "pay-as-you-go" amount)		
Current Year (2013-14)	323,721.84	255,641.00
1st Subsequent Year (2014-15)	318,833.28	252,613.00
2nd Subsequent Year (2015-16)	302,278.25	247,427.00

	Budget Adoption (Form 01CS, Item S7A)	First Interim
d. Number of retirees receiving OPEB benefits		
Current Year (2013-14)	53	53
1st Subsequent Year (2014-15)	52	51
2nd Subsequent Year (2015-16)	49	48

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

3. Self-Insurance Contributions

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

Budget Adoption (Form 01CS, Item S7B)	First Interim

4. Comments:

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S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period
Were all certificated labor negotiations settled as of budget adoption?
If Yes, complete number of FTEs, then skip to section S8B.
If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	157.9	153.2	148.2	146.2

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

One Year Agreement

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

or

Multiyear Agreement

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

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

Negotiations Not Settled

6. Cost of a one percent increase in salary and statutory benefits 103,318

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

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	No	No
2. Total cost of H&W benefits	1,480,080	1,418,733	1,394,194
3. Percent of H&W cost paid by employer	79.7%	79.7%	79.7%
4. Percent projected change in H&W cost over prior year	2.5%	0.0%	0.0%

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

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

No		
----	--	--

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

Certificated (Non-management) Step and Column Adjustments

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the interim and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	113,650	111,600	111,507
3. Percent change in step & column over prior year	1.1%	1.1%	1.1%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

Classified (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of classified (non-management) FTE positions	110.1	117.9	117.9	117.9

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

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

Negotiations Settled Since Budget Adoption

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

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

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

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

5. Salary settlement:

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
One Year Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year	<input type="text"/>	<input type="text"/>	<input type="text"/>
or			
Multiyear Agreement			
Total cost of salary settlement	<input type="text"/>	<input type="text"/>	<input type="text"/>
% change in salary schedule from prior year (may enter text, such as "Reopener")	<input type="text"/>	<input type="text"/>	<input type="text"/>

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

Negotiations Not Settled

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
No	No	No
769,383	769,383	769,383
65.5%	65.5%	65.5%
0.0%	0.0%	0.0%

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

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

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

No		
----	--	--

Classified (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
36,785	37,153	37,524
1.0%	1.0%	1.0%

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
No	No	No

Classified (Non-management) - Other

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

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

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

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

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

Management/Supervisor/Confidential Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of management, supervisor, and confidential FTE positions	24.0	24.1	24.1	24.1

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

Negotiations Settled Since Budget Adoption

2. Salary settlement:

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

Negotiations Not Settled

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
4. Amount included for any tentative salary schedule increases	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?	No	No	No
2. Total cost of H&W benefits	213,156	213,156	213,156
3. Percent of H&W cost paid by employer	61.0%	61.0%	61.0%
4. Percent projected change in H&W cost over prior year	0.0%	0.0%	0.0%

Management/Supervisor/Confidential Step and Column Adjustments

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are step & column adjustments included in the budget and MYPs?	Yes	Yes	Yes
2. Cost of step & column adjustments	5,705	10,836	11,200
3. Percent change in step and column over prior year	2.0%	2.0%	2.0%

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	9,658	9,658	9,658
3. Percent change in cost of other benefits over prior year	2.0%	2.0%	2.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

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

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

ADDITIONAL FISCAL INDICATORS

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

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

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

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

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

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

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

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

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

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

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

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

Comments:
(optional)

End of School District First Interim Criteria and Standards Review

**NEVADA UNION HIGH SCHOOL DISTRICT
MULTI- YEAR PROJECTION**

As required by law, the District must certify that the financial obligations for the current fiscal year and two subsequent fiscal years can be met. As part of this analysis the District completes a three-year projection of revenues and expenditures for both unrestricted and restricted funds.

The multi-year projections are based on assumptions provided by School Services of California, the Nevada County Superintendent of Schools and the District's enrollment projections using a weighted three-year cohort method. This method uses the enrollment from the feeder districts and calculates the average change in a class from one year to the next.

Projected deficits in the future years are a result of declining enrollment and the State budget outlook. District reserves are available to help mitigate the decline, however, it is extremely important that the budget is downsized every year as enrollment decreases. Delaying these reductions only exacerbates the problem in future years. The District must plan on making fiscally sound reductions in revenue, expenditures, and services, while maintaining high standards in our instructional programs.

This is an especially difficult fiscal time for our School District. The declining enrollment is further compounded by the State's financial condition.

**NEVADA JOINT UNION HIGH SCHOOL DISTRICT
MULTI-YEAR PROJECTION ASSUMPTIONS**

	ADOPTED 2013/2014	1st INTERIM 2013/2014	PROJECTED 2014/2015	PROJECTED 2015/2016
CALIFORNIA CPI	2.20%	2.00%	2.30%	2.50%
STATUTORY COLA	1.57%	1.57%	2.30%	2.50%
DEFICIT FACTOR	81.00%	N/A	N/A	N/A
LCFF FUNDING GAP PERCENTAGE		11.78%	16.49%	18.69%
LOTTERY -UNRESTRICTED	124.00	126.00	126.00	126.00
LOTTERY -RESTRICTED	30.00	30.00	30.00	30.00
ENROLLMENT	3,112	3,146	2,988	2,934
PROJECTED P-2	2,897	2,930	2,782	2,732
FUNDED P-2	3,053	3,051	2,930	2,782
DIFFERENCE IN FUNDED P-2			(123)	(149)
SPECIAL ED INCOME	Per SELPA	Per SELPA	Prior Year	Prior Year
TRANSPORTATION INCOME	Prior year	Prior year	Prior Year	Prior Year
EXPENSES:				
TRANSP, SPEC ED, MAINT	INCREASE BY CPI	INCREASE BY CPI	INCREASE BY CPI	INCREASE BY CPI
RETIREEES PER YEAR			1	1
STATE CATEGORICAL SWEEP				
School & Library Improvement Program	276,919	-	-	-
Gifted and Talented Education	25,048	-	-	-
Instructional Materials Fund (Textbooks)	216,949	-	-	-
Total	518,916	-	-	-
TRANSFERS FROM LCFF to OTHER FUNDS				
Adult Education	-	156,893	156,893	-
Deferred Maintenance	-	140,856	140,856	140,856
Total	-	297,749	297,749	140,856

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS
UNRESTRICTED AND RESTRICTED BUDGETS

	2013/2014 ADOPTED	2013/2014 1ST INTERIM	2014/2015 PROJECTED	2015/2016 PROJECTED
REVENUES:				
Revenue Limit	19,494,846	22,610,250	22,887,081	23,065,689
Federal Revenues	1,458,378	1,640,964	1,458,378	1,458,378
Other State Revenues	4,175,574	1,850,088	1,220,390	1,245,413
Other Local Revenues	2,480,007	2,617,551	2,524,647	2,582,714
TOTAL REVENUES	27,608,805	28,718,853	28,090,496	28,352,194
EXPENDITURES:				
Certificated Salaries	13,084,758	13,064,495	13,064,495	12,811,402
Step & Column 1.1%			143,709	140,925
Completion of One-time Certificated Payout			(96,802)	
3 FTE Teachers 13/14 Declining Enrollment			(300,000)	-
4 FTE Teachers 14/15 Declining Enrollment			-	(120,000)
Classified Salaries	4,713,310	4,715,878	4,715,878	4,763,536
Step Increase 1%			47,658	47,635
Employee Benefits	5,915,719	5,781,062	5,781,062	5,739,975
Change in Benefits from Position & Salary Changes			(41,087)	13,712
Retiree Health Benefits Expiration			-	(161,287)
Books and Supplies (increase by Calif CPI)	1,256,567	1,935,243	1,322,048	1,387,966
Other Operating Expenses (increase by Calif CPI)	3,785,111	4,170,244	3,863,661	3,956,789
Capital Outlay (increase by Calif CPI)	5,000	5,000	5,115	5,243
Other Outgo	19,167	19,167	19,167	19,167
Direct Support/Indirect Costs	(42,301)	(47,354)	(42,301)	(42,301)
TOTAL EXPENDITURES	28,737,331	29,643,735	28,482,604	28,562,763
EXCESS (DEFICIENCY)	(1,128,526)	(924,882)	(392,108)	(210,569)
OTHER FINANCING SOURCES/USES				
<u>Interfund Transfers</u>				
a) Transfers In	300,062	118,515	118,515	118,515
b) Transfers Out	(303,590)	(303,589)	(303,937)	(303,937)
<u>Other Sources/Uses</u>				
a) & b) Sources / Uses				
Contributions	-	-	-	-
TOTAL OTHER FINANCING	(3,528)	(185,074)	(185,422)	(185,422)
NET INCREASE/(DECREASE)	(1,132,054)	(1,109,956)	(577,530)	(395,991)
IN FUND BALANCE	(1,132,054)	(1,109,956)	(577,530)	(395,991)
BEGINNING FUND BALANCE - JULY 1	4,859,858	4,859,858	3,749,902	3,172,372
ENDING FUND BALANCE PROJECTED	3,727,804	3,749,902	3,172,372	2,776,381
Components of Ending Fund Balance				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenditures	-	-	-	-
TSA Clearing Fund	77,643	76,973	76,973	76,973
Legally Restricted	487,818	281,673	281,673	281,673
Designated for Economic Uncertainties- 3%	1,016,432	1,048,270	1,048,270	1,048,270
Other Designations:				
Accrued Vacation	102,434	106,543	106,543	106,543
Forest Reserve	9,169	9,169	9,169	9,169
Medi-Cal Administrative Act	55,924	20,886	20,886	20,886
Nevada County Sp Ed Services	1,879	1,975	1,975	1,975
Mandated Costs/One-time Reimbursements	463,145	490,652	490,652	490,652
Star Testing	7,094	7,094	7,094	7,094
Energy Grant/Safety Credits	14,582	20,608	20,608	20,608
Savings for Continued Decline	112,883	281,868	-	-
Sweep of Prior Year Carry over	1,019,993	1,019,993	724,331	328,340
Facility Use Billing	290,774	314,588	314,588	314,588
Verizon Tower	58,034	59,610	59,610	59,610
Undesignated Amount	-	-	(0)	(0)
Total Reserves	3,727,804	3,749,902	3,172,372	2,776,381

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

UNRESTRICTED BUDGETS

	Adopted 2013/2014	1ST INTERIM 2013/2014	PROJECTED 2014/2015	PROJECTED 2015/2016
REVENUES:				
Revenue Limit/LCFE	18,837,275	21,952,679	22,229,510	22,408,118
Federal Revenues	-	46,561	-	-
Other State Revenues	2,560,535	598,310	609,080	620,043
Other Local Revenues	583,585	708,247	594,090	607,754
TOTAL REVENUES	21,981,395	23,305,797	23,432,679	23,635,915
EXPENDITURES:				
Certificated Salaries	10,936,584	10,923,993	10,923,993	10,647,355
Step & Column 1.1%			120,164	117,121
Completion of One-time Certificated Payout			(96,802)	
5 FTE Certificated 14/15 Declining Enrollment			(300,000)	
2 FTE Certificated 15/16 Declining Enrollment				(120,000)
Classified Salaries	3,053,432	3,003,515	3,003,515	3,034,049
Step Increase 1%			30,534	30,340
Employee Benefits	4,628,106	4,475,572	4,475,572	4,426,351
Change in Benefits from Position & Salary Changes			(49,221)	5,492
Payoff of Certain STRS 2-year Incentive Obligations				(161,287)
Books and Supplies	586,201	666,276	599,684	614,676
Other Operating Expenses	2,083,682	2,115,999	2,131,607	2,184,897
Capital Outlay	5,000	5,000	5,115	5,243
Other Outgo	19,167	19,167	19,167	19,167
Direct Support/Indirect Costs	(142,382)	(166,491)	(142,382)	(142,382)
TOTAL EXPENDITURES	21,169,790	21,043,031	20,720,946	20,661,023
EXCESS (DEFICIENCY)	811,605	2,262,766	2,711,733	2,974,892
<u>Interfund Transfers</u>				
a) Transfers In	300,062	118,515	118,515	118,515
b) Transfers Out	(142,983)	(142,982)	(142,983)	(142,983)
<u>Other Sources/Uses</u>				
a) & b) Sources / Uses				
Contributions	(2,150,021)	(3,191,393)	(3,264,795)	(3,346,415)
TOTAL OTHER FINANCING	(1,992,942)	(3,215,860)	(3,289,263)	(3,370,883)
COST OF SALARY INCREASE: Certificated	NOT SETTLED	NOT SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Classified	NOT SETTLED	NOT SETTLED	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Admin/Conf	NOT SETTLED	NOT SETTLED	NOT SETTLED	NOT SETTLED
NET INCREASE (DECREASE)				
IN FUND BALANCE	(1,181,337)	(953,094)	(577,530)	(395,991)
BEGINNING FUND BALANCE - JULY 1	4,421,323	4,421,323	3,468,229	2,890,699
ENDING FUND BALANCE PROJECTED	3,239,986	3,468,229	2,890,699	2,494,708
Components of Ending Fund Balance				
Revolving Cash	10,000	10,000	10,000	10,000
Prepaid Expenditures	-			
TSA Clearing Fund	77,643	76,973	76,973	76,973
Legally Restricted				
Designated for Economic Uncertainties- 3%	1,016,432	1,048,270	1,048,270	1,048,270
<u>Other Designations:</u>				
Accrued Vacation	102,434	106,543	106,543	106,543
Forest Reserve	9,169	9,169	9,169	9,169
Categorical Sweeps	-	-	-	-
Medi-Cal Administrative Act	55,924	20,886	20,886	20,886
Nevada County Sp Ed Services	1,879	1,975	1,975	1,975
Mandated Cost	463,145	490,652	490,652	490,652
Star Testing	7,094	7,094	7,094	7,094
Energy Grant/Safety Credits	14,582	20,608	20,608	20,608
Sweep of Prior Year Carry over	1,019,993	1,019,993	724,331	328,340
Savings for Continued Decline	112,883	281,868	-	
Facility Use Billing	290,774	314,588	314,588	314,588
Verizon Tower	58,034	59,610	59,610	59,610
Undesignated Amount	-	-	0	0
Total Reserves	3,239,986	3,468,229	2,890,699	2,494,708

NEVADA UNION HIGH SCHOOL DISTRICT - MULTI-YEAR PROJECTIONS

	RESTRICTED ADOPTED 2013/2014	RESTRICTED 1ST INTERIM 2013/2014	RESTRICTED 2014/2015	RESTRICTED 2015/2016
REVENUES:				
Revenue Limit	657,571	657,571	657,571	657,571
Federal Revenues	1,458,378	1,594,403	1,458,378	1,458,378
Other State Revenues	1,615,039	1,251,778	611,310	625,370
Other Local Revenues	1,896,422	1,909,304	1,930,558	1,974,960
TOTAL REVENUES	5,627,410	5,413,056	4,657,817	4,716,280
EXPENDITURES:				
Certificated Salaries	2,148,174	2,140,502	2,140,502	2,164,048
Step & Column 1.1%			23,546	23,805
Classified Salaries	1,659,878	1,712,363	1,712,363	1,729,487
Step Increase 1%			17,124	17,295
Employee Benefits	1,287,613	1,305,490	1,305,490	1,313,624
Statutory benefits on salary changes			8,134	8,220
Books and Supplies	670,366	1,268,967	722,364	773,291
Other Operating Expenses	1,701,429	2,054,245	1,732,055	1,771,892
Capital Outlay	-	-	-	-
Other Outgo	-	-	-	-
Direct Support/Indirect Costs	100,081	119,137	100,081	100,081
TOTAL EXPENDITURES	7,567,541	8,600,704	7,761,658	7,901,741
EXCESS (DEFICIENCY)	(1,940,131)	(3,187,648)	(3,103,842)	(3,185,461)
OTHER FINANCING SOURCES/USES				
<u>Interfund Transfers</u>				
a) Transfers In				
b) Transfers Out	(160,607)	(160,607)	(160,954)	(160,954)
<u>Other Sources/Uses</u>				
a) Sources				
b) Uses				
Contributions	2,150,021	3,191,393	3,264,795	3,346,415
TOTAL OTHER FINANCING SOURCES / USES	1,989,414	3,030,786	3,103,841	3,185,461
COST OF SALARY INCREASE: Certificated	NOT SETTLED	PENDING	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Classified	NOT SETTLED	PENDING	NOT SETTLED	NOT SETTLED
COST OF SALARY INCREASE: Admin/Conf	NOT SETTLED	PENDING	NOT SETTLED	NOT SETTLED
NET INCREASE (DECREASE) IN FUND BALANCE	49,283	(156,862)	(0)	(0)
BEGINNING FUND BALANCE				
July 1 Balance	438,535	438,535	281,673	281,673
Ending Balance (per unaudited actuals)	487,818	281,673	281,673	281,672
Components of Ending Fund Balance				
Revolving Cash				
Stores				
Prepaid Expenditures				
Legally Restricted	487,818	281,673	281,673	281,673
Designated for Economic Uncertainties- 3.5%				
Other Designations:				
Nevada County special ed services				
Undesignated Amount	-	-	(0)	(1)
Fund Balance	487,818	281,673	281,673	281,672