



AGENDA ITEM

MADERA UNIFIED SCHOOL DISTRICT

Date: March 11, 2014

Subject: Certification of 2013-14 Second Interim Report

Responsible Staff: Teri Bradshaw, Director of Fiscal Services

Agenda Placement: New Business

Background/ rationale:

California Education Code 42130 states that each school district shall submit two reports to the governing board of the district during each fiscal year. The first interim report shall cover the financial and budgetary status of the district for the period ending October 31. The second interim report shall cover the period ending January 31. It is a requirement to receive approval from the school district's governing board no later than 45 days after the close of the period being reported. Reports are required to be in a format prescribed by the Superintendent of Public Instruction (SPI) and based on standards and criteria for fiscal stability adopted by the State Board of Education pursuant to Ed Code 33127. The District is responsible for making these reports and the supporting documentation available for public review.

California Education Code 42131 requires the governing board of each school district to certify, in writing, within 45 days after the close of the period being reported, obligations for the remainder of the fiscal year and, based on current forecast, for the subsequent fiscal year. Certification should be classified as positive, qualified, or negative.

Financial impact:

The assumptions used in the report are provided on the enclosed Multi-Year Assumptions.

Superintendent's recommendation:

Superintendent recommends a Positive Certification of the Second Interim Report based on estimated Local Control Funding Formula (LCFF). Madera Unified School District will meet its financial obligations in the 2014-15 and 2015-16 fiscal years based on the current assumptions.

Supporting documents attached:

Memo to the Board regarding Second Interim Report
2013-14 Second Interim Report
2013-14 Local Control Funding Formula for Second Interim
Certified CalPads Form 1.17 Unduplicated FRPM/EL/FY
Revenue Limit Recap for 2012-13 Financial Report
Pie Chart showing General Fund Revenues, by funding source
Pie Chart showing total General Fund Expenditures, by object code
Pie Chart showing Unrestricted General Fund Expenditures, by object code
Combined Balance Sheet as of January 31, 2014

2013-14 Second Interim Multi-Year Assumptions

Assumptions:	2012-13 6/30/2012	2013-14 Second Interim	2014-15 Projected	2015-16 Projected
CBEDS Enrollment	19,333	19,615	19,615	19,615
ADA Projection	18,422	18,596	18,596	18,596
% CBEDS / ADA	95.29%	94.80%	94.80%	94.80%
ADA Increase over Prior Year	104	174	0	0
COLA	2.24%	1.57%	0.86%	2.20%
Base LCFF Target Per ADA		\$10,516.58	\$10,607.02	\$10,840.38
Prior Year Funding Floor		\$6,401.23	\$6,886.02	\$7,929.22
LCFF Gap (Target-Prior Year)		\$4,115.35	\$3,721.01	\$2,911.16
LCFF Gap Funding %		11.780%	28.050%	33.950%
LCFF Gap Funding (Gap * % Gap Funding)		\$484.79	\$1,043.74	\$988.34
Average Funding Per ADA		\$6,886.02	\$7,929.76	\$8,917.56
New Teachers Due to Growth	15.2	26.1	18.1	28
New Teachers for Leveling Classrooms		5	5	5
Staffing Ratio	K-25:1, 1-3, 25:1, 4-12 36:1	K-<25:1, 1-3, <25:1, 4-12 36:1	K-<25:1, 1-3, <25:1, 4-12 35:1	K-<25:1, 1-3, <25:1, 4-12 34:1
Health & Welfare District Contribution Increase	1.54%	4.83%	3.00%	3.00%
Worker's Comp Rate	1.356%	1.639%	1.639%	1.639%
Indirect Rate	5.18%	5.11%	4.49%	4.49%
MUTA Salary Increase	0.00%	2.00%	0.00%	0.00%
CSEA, Confidential Salary Increase	0.00%	2.00%	0.00%	0.00%
CMBA Salary Increase	0.00%	2.00%	0.00%	0.00%
Non Represented (Cert. & Class. Mgmt, Supv.)	0.00%	2.00%	0.00%	0.00%
New Positions & Other Additions (See Assumptions List)	\$0	\$1,903,420	\$11,330,859	\$0
Transfer to Fund 40-Capital Projects (from Unfilled New Positions)	\$0	\$1,491,719*	\$0	\$0
Transfer to Fund 41 - Building Fund	\$0	\$0	\$3,000,000	\$6,000,000
Transfer Out to Fund 14-Deferred Maintenance	\$658,464	\$660,231	\$1,260,231	\$1,260,231
Transfer Out to Fund 11 - Adult Education	\$600,000	\$600,000	\$600,000	\$0

* transferred from \$1,903,420 New Positions Unfilled

BUDGET ASSUMPTIONS - CORE STAFFING AND REINSTATED BUDGETS

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE
K-6				
Vice Principals .30 FTE Per Site			\$437,837	3.90
Counselors .25 FTE Per Site			\$323,932	3.25
C & I Coach TSA 1 FTE Per Site			\$1,204,372	13.00
Reading Literacy 2 FTE Per Site			\$2,408,745	26.00
K-3 Staffing reduce from 25:1 TO 24.72:1			staffing formula	
4-6 Staffing reduce from 36:1 to 35:1			staffing formula	
Library Media Tech .4375 FTE Per Site			\$256,936	5.69
Custodian .5 FTE Per Site			\$357,271	6.50
Total K-6			\$4,989,093	58.34
K-8 (Excludes Eastin Arcola)				
Vice Principals .50 FTE Per Site			\$134,719	1.20
Counselors .25 FTE Per Site			\$74,754	0.75
C & I Coach TSA 1 FTE Per Site			\$277,932	3.00
Reading Literacy 1 FTE Per Site			\$277,932	3.00
Itinerant Math Teacher .25 FTE Per Site			\$52,595	0.75
K-3 Staffing reduce from 25:1 TO 24.72:1			staffing formula	
4-6 Staffing reduce from 36:1 to 35:1			staffing formula	
Library Media Tech .4375 FTE Per Site			\$59,293	1.31
Custodian .5 FTE Per Site			\$82,447	1.50
Total K-8			\$959,672	11.51
Open Eastin Arcola K-8				
Principal			\$126,069	1.00
Vice Principal .50 FTE			\$56,133	0.50
Counselor			\$24,918	0.25
C & I Coach TSA			\$92,644	1.00
Reading Literacy 1 FTE Per Site			\$92,644	1.00
Itinerant Math Teacher .25 FTE Per Site			\$17,532	0.25
Administrative Assistant-School Site			\$66,573	1.00
Secretary-Attendance .75 FTE (6 HR)			\$36,005	0.75
Library Media Tech .4375 FTE			\$19,764	0.44
Head Custodian I			\$60,333	1.00
Custodian			\$82,447	1.50
Total Eastin Arcola K-8			\$675,063	8.69

BUDGET ASSUMPTIONS - CORE STAFFING AND REINSTATED BUDGETS

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE
7-8				
C & I Coach TSA 2 FTE Per Site			\$555,864	6.00
Librarian 1 FTE Per Site			\$297,727	3.00
Counselor 1 FTE Per Site	\$283,979	3.00		
7-8 Staffing reduce from 36:1 to 35:1			staffing formula	
School Safety Officer 2 @ .4375 FTE Per Site			\$150,144	2.63
Family Liaison 1 FTE Per Site			\$164,894	3.00
Library Media Technician -0- Per Site			(\$135,526)	-3.00
Total 7-8	\$283,979	3.00	\$1,033,103	11.63
9-12				
C & I Coach TSA 2 FTE Per Site			\$370,576	4.00
Counselor MHS 1 FTE			\$99,671	1.00
9-12 Staffing reduce from 36:1 to 35:1			staffing formula	
Football Coach 1/6th Period			\$31,784	0.33
Custodian Increase 1 FTE Per Site			\$109,930	2.00
Family Liaison 1 FTE Per Site			\$109,930	2.00
Total 9-12			\$721,891	9.33
Continuation School				
Vice Principal Reduce from 1 FTE to .33 FTE			(\$84,861)	-0.64
Head Custodian Reduce from 1 FTE to -0- FTE			(\$54,965)	-1.00
Custodian Reduce from 1 FTE to .5 FTE			(\$27,482)	-0.50
Total Continuation			(\$167,308)	-2.14
Open Ripperdan Community - January 2015				
Principal			\$126,069	1.00
Vice Principal add .33 FTE			\$43,757	0.33
Counselor (1/2 year)			\$49,836	0.50
C & I Coach TSA (1/2 year)			\$46,322	0.50
Administrative Assistant-School Site (1/2 yr)			\$33,287	0.50
Secretary-Attendance .75 FTE (6 HR) (1/2 yr)			\$18,003	0.38
Head Custodian I (1/2 year)			\$30,166	0.50
Custodian (1/2 year)			\$41,224	0.75
Total Eastin Arcola K-8			\$388,663	4.46
Field Trips				
Field Trip - Grade K - 6 & K-8 School Sites				
Increase Formula from \$1 to \$6 per student			\$70,000	
Field Trips			\$70,000	

BUDGET ASSUMPTIONS - CORE STAFFING AND REINSTATED BUDGETS

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE
Athletics				
MULES			\$38,619	
Middle School Athletics			\$40,448	
High School Athletics			\$175,521	
District Athletics			\$254,588	
District wide				
Music Teacher 2 FTE District wide			\$140,254	2.00
Nurses 2 FTE District wide			\$190,705	2.00
Ed Tech Coaches 6 FTE District wide			\$443,417	4.00
LVN's 2.5 FTE District wide	\$128,274	2.50		
Psychologist 1 FTE District wide	\$111,231	1.00	\$111,676	1.00
Health Assistants 2 @ .4375 FTE District wide			\$48,094	0.88
Director of College and Career Readiness			\$139,921	1.00
Director of Performance Mgmt & Media Relations	\$138,250	1.00		
Director of Athletics	\$132,708	1.00		
Director of Visual & Performing Arts	\$132,708	1.00		
PE Specialists for K-3 Prep			\$350,636	5.00
M & O Supervisor	\$83,858	1.00		
Community Support Specialist	\$87,305	1.00		
Information Technology Specialists Lead	\$177,566	2.00		
Head Custodian II, Grounds, Maintenance	\$186,288	3.00		
Admin Support Specialist - Confidential	\$68,199	1.00		
Admin Assistant - Department	\$64,949	1.00		
Chief of Human Resources Officer	\$166,105	1.00		
School Resources Officer (Contract w/MPD)	\$142,000			
Summer School			\$400,000	
Retiree Administration Coach			\$50,000	
Deferred Maintenance			\$600,000	
Annual Bus Replacement			\$400,000	
Total District wide	\$1,619,441	16.50	\$2,874,704	15.88
TOTAL CORE STAFFING & REINSTATED BUDGETS	\$1,903,420	19.50	\$11,799,469	117.69

TO: BOARD OF TRUSTEES
EDWARD C. GONZALEZ, SUPERINTENDENT
BUDGET AND FINANCE COMMITTEE

FROM: TERI BRADSHAW, DIRECTOR OF FISCAL SERVICES

RE: THE SECOND INTERIM REPORT AS OF JANUARY 31, 2014

Since the current year budget was adopted in June, there have been significant changes that have had an impact on the budget. It is the purpose of this Second Interim Report to detail the changes made since the First Interim Budget was presented in December 2013 and to update the overall financial condition of the District.

GENERAL FUND REVENUE BUDGET REVISIONS:

Recapped below are the major changes since the First Interim Budget. The revisions can be attributed to the following: increase in Unduplicated % of Enrollment from 86.41% at First Interim to 87.88% at Second Interim.

	1st Interim 10/31/2013	Revisions	2nd Interim 1/31/2014
<u>Unrestricted Revenue</u>			
Revenue Limit/LCFF	\$ 31,330,844	\$ 173,411	\$ 31,504,255
Federal Revenue	\$ -	\$ 21,645	\$ 21,645
Other State Revenue	\$ (13,771,852)	\$ 15,621	\$ (13,756,231)
Other Local Revenue	\$ 43,005	\$ 41,565	\$ 84,570
Interfund Transfers In	\$ -	\$ -	\$ -
Contributions to Restricted Revenue	\$ (4,684,965)	\$ (76,792)	\$ (4,761,757)
	\$ -	\$ -	\$ -
Subtotal Unrestricted Revenue Budget Revisions	\$ 12,917,032	\$ 175,450	\$ 13,092,482

Categorical projects were revised to agree with entitlement letters, project income budgets equal project expense budgets.

	1st Interim 10/31/2013	Revisions	2nd Interim 1/31/2014
<u>Restricted Revenue</u>			
Categorical Projects	\$ (3,269,838)	\$ 256,975	\$ (3,012,863)
Other Sources/Uses	\$ -	\$ -	\$ -
Contributions from Unrestricted Revenue	\$ 4,684,965	\$ 76,792	\$ 4,761,757
Flexibility Transfers	\$ -	\$ -	\$ -
Subtotal Restricted Revenue Budget Revisions	\$ 1,415,127	\$ 333,767	\$ 1,748,894
TOTAL RESTRICTED/UNRESTRICTED REVENUE INCREASE	\$ 14,332,159	\$ 509,217	\$ 14,841,376

GENERAL FUND EXPENDITURE BUDGET REVISIONS:

Changes have been made to MUSD budgeted expenditures since the First Interim . During the year there are transfers made between major categories by the various schools and departments that reflect changes in budgets between those major categories. \$1,491,719 savings from unfilled new positions that were approved will be transferred to Fund 40 for one time lighting projects.

Overall budget decrease [\$83,494].

	1st Interim 10/31/2013	Revisions	2nd Interim 1/31/2014
<u>Unrestricted Expenses</u>			
Certificated Salaries	\$ 3,504,564	\$ (656,655)	\$ 2,847,909
Classified Salaries	\$ 1,760,193	\$ (305,156)	\$ 1,455,037
Benefits	\$ 2,740,829	\$ (451,011)	\$ 2,289,818
Books & Supplies	\$ 695,312	\$ (65,920)	\$ 629,392
Services & Other Operating Expenses	\$ 451,651	\$ (99,947)	\$ 351,704
Capital Outlay	\$ 24,856	\$ -	\$ 24,856
Other Outgo	\$ 81,000	\$ 6,023	\$ 87,023
Direct Support/Indirect	\$ 113,489	\$ (2,547)	\$ 110,942
Other Sources/Uses	\$ -	\$ -	\$ -
Interfund Transfers Out	\$ -	\$ 1,491,719	\$ 1,491,719
Subtotal	\$ 9,371,894	\$ (83,494)	\$ 9,288,400
Adjustments for Restatements	-	-	-
Subtotal Unrestricted Expenditure Budget Revisions	\$ 9,371,894	\$ (83,494)	\$ 9,288,400

Restricted categorical projects were revised to agree with entitlement letters. Categorical project expense budgets equal project income budgets except nonspendable (warehouse) balances.

	1st Interim 10/31/2013	Revisions	2nd Interim 1/31/2014
<u>Restricted Expenses</u>			
Categorical Projects	\$ 1,415,127	\$ 333,767	\$ 1,748,894
	-	-	-
Subtotal Restricted Expenditure Budget Revisions	\$ 1,415,127	\$ 333,767	\$ 1,748,894
TOTAL RESTRICTED/UNRESTRICTED EXPENDITURE REVISIONS	\$ 10,787,021	\$ 250,273	\$ 11,037,294

The total change in fund balance since First Interim was \$258,944 as result of Local Control Funding Formula (LCFF) additional revenue and reduction to expenditures.

	1st Interim 10/31/2013	Revisions	2nd Interim 1/31/2014
Adopted Budget Net Increase in Fund balance	\$ (3,891,123)	\$ -	\$ (3,891,123)
Net Income and Expense Budgetary Transfers	3,545,138	258,944	3,804,082
Second Interim Net Increase/ Decrease in Fund Balance	\$ (345,985)	\$ 258,944	\$ (87,041)

GENERAL FUND - FUND 01
2013-14 2ND INTERIM REPORT

RESTRICTED/UNRESTRICTED

	2012-13 2nd Interim 01/31/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget	2013-14 1st Interim 10/31/13	2013-14 2nd Interim 01/31/14
REVENUES:						
Revenue Limit	\$ 96,886,824	\$ 97,217,693	\$ 97,878,058	\$ 97,878,058	\$ 127,889,986	\$ 128,063,397
Federal	14,684,202	12,162,118	11,592,850	13,918,205	14,846,145	14,773,286
Other State	27,191,364	29,337,168	27,178,145	27,190,187	10,357,780	10,683,048
Other Local	5,849,049	6,131,412	5,153,077	5,291,061	5,515,759	5,599,156
TOTAL REVENUES	\$ 144,611,439	\$ 144,848,391	\$ 141,802,130	\$ 144,277,511	\$ 158,609,670	\$ 159,118,887
EXPENDITURES:						
Certificated Salaries	\$ 67,654,538	\$ 66,854,687	\$ 68,908,134	\$ 68,917,842	\$ 70,931,634	\$ 70,246,007
Classified Salaries	17,413,065	17,707,382	17,383,645	17,386,786	19,200,207	18,935,606
Employee Benefits	35,670,160	35,032,836	34,497,598	34,499,706	36,751,389	36,229,355
Books and Supplies	12,668,052	8,595,021	11,582,324	15,675,298	16,050,990	15,918,427
Services/Other Operating	12,744,444	10,632,321	8,989,529	9,187,406	13,319,492	13,635,024
Capital Outlay	1,117,905	1,142,382	461,000	522,623	684,724	721,923
Other Outgoing	1,669,943	1,686,094	1,387,703	1,387,703	1,446,949	1,452,972
Direct Support/Indirect Costs	(570,172)	(531,378)	(592,387)	(592,387)	(613,387)	(608,762)
TOTAL EXPENDITURES	\$ 148,367,935	\$ 141,119,343	\$ 142,617,546	\$ 146,984,977	\$ 157,771,998	\$ 156,530,552
EXCESS (DEFICIENCY)	\$ (3,756,496)	\$ 3,729,048	\$ (815,416)	\$ (2,707,466)	\$ 837,672	\$ 2,588,335
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - FN 25	18,935	17,421	18,935	18,935	18,935	18,935
Interfund Tmsfrs Out - FN11, FN14, FN40	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(2,751,950)
Other Sources/Uses	70,790	8,625	(9,335)	57,639	57,639	57,639
Contributions to Restricted Programs	-	-	-	-	-	-
Transfers of Restricted Balances	-	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,170,506)	\$ (1,234,185)	\$ (1,250,631)	\$ (1,183,657)	\$ (1,183,657)	\$ (2,675,376)
NET INCREASE IN FUND BALANCE	\$ (4,927,002)	\$ 2,494,863	\$ (2,066,047)	\$ (3,891,123)	\$ (345,985)	\$ (87,041)
BEGINNING FUND BALANCE, JULY 1	\$ 39,629,863	\$ 39,629,863	\$ 36,701,721	\$ 42,124,726	\$ 42,124,726	\$ 42,124,726
Adjustment of Prior Year Appropriations	-	-	-	-	-	-
Adjustments - Other	-	-	-	-	-	-
RESTATED FUND BALANCE, JULY 1	\$ 39,629,863	\$ 39,629,863	\$ 36,701,721	\$ 42,124,726	\$ 42,124,726	\$ 42,124,726
ENDING BALANCE, JUNE 30	\$ 34,702,861	\$ 42,124,726	\$ 34,635,674	\$ 38,233,603	\$ 41,778,741	\$ 42,037,685
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable: Stores, Rev Cash, Prepd Exp	\$ 523,206	\$ 722,178	\$ 530,125	\$ 722,178	\$ 696,931	\$ 696,931
Restricted - Grant-Def at Year-End	0	0	(0)	(0)	0	0
- Carryover, Entitlements	-	1,047,039	-	-	-	-
- Carryover, Other Local Projects	-	95,159	-	-	-	-
Committed:						
Assigned: - Carryover, Other	128,272	762,045	63,824	447,454	218,375	236,213
- Equipment Rplcmnt (Prev FN17)	1,074,724	1,235,067	924,724	935,067	935,067	935,067
- Technology Infrastructure (Tier III)	-	2,340,114	-	2,340,114	2,340,114	2,340,114
- Textbooks	1,584,938	2,827,288	2,817,999	2,827,288	2,827,288	2,827,288
- G.A.S.B. 16 Va Accrual	924,177	786,504	924,177	786,504	530,477	530,477
Unassigned/Unappropriated						
Unassigned/Unappropriated + 3% Reserve	30,467,545	32,309,332	29,374,825	30,174,997	34,230,488	34,471,594
Reserve for Economic Uncertainties: 3%	4,489,125	4,271,523	4,316,613	4,445,627	4,771,247	4,778,755
Unassigned/Unappropriated Amount	25,978,420	28,037,809	25,058,212	25,729,370	29,459,241	29,692,839

GENERAL FUND - FUND 01
2013-14 2ND INTERIM REPORT

	2012-13 2nd Interim 01/31/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget	2013-14 1st Interim 10/31/13	2013-14 2nd Interim 01/31/14
RESTRICTED/UNRESTRICTED						
REVENUE LIMIT:	\$ 96,886,824	\$ 97,217,693	\$ 97,878,058	\$ 97,878,058	\$ 127,889,986	\$ 128,063,397
FEDERAL:						
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,272,847	\$ 1,269,932	\$ 1,145,562	\$ 1,145,562	\$ 1,145,562	\$ 1,145,562
ARRA American Recovery & Reinvestment	-	2,915	-	-	-	-
Title I	8,787,972	7,231,476	6,159,862	7,716,359	8,192,482	8,192,482
Voc & Appl Sec lic (Perkins)	-	189,256	-	170,330	201,893	201,893
Safe & Supportive School	-	-	292,500	536,920	536,920	536,920
Title II	1,610,966	1,354,342	883,866	1,137,829	1,180,835	1,184,745
Title III	1,328,080	1,058,058	620,855	890,878	890,878	854,206
Title IV - 21st Century Comm Learning Center	-	-	2,259,875	2,259,875	2,309,878	2,309,878
Other Federal Income	1,684,337	1,056,140	230,330	60,452	387,697	347,600
TOTAL FEDERAL	\$ 14,684,202	\$ 12,162,118	\$ 11,592,850	\$ 13,918,205	\$ 14,846,145	\$ 14,773,286
OTHER STATE:						
Tier III	\$ 9,789,941	\$ 11,961,887	\$ 9,893,839	\$ 9,893,839	\$ -	\$ -
Class Size Reduction K-3 (20-1)	3,803,121	3,751,713	3,751,713	3,751,713	-	-
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-	-
Mandated Costs	527,774	539,738	861,206	861,206	657,181	657,181
Lottery	3,369,771	3,270,360	3,121,152	3,121,152	3,295,535	3,328,764
Other State Apport - Prior Year	-	696	-	-	-	-
Prop 98 Mental Health Apportionment	15,350	15,350	-	-	-	-
ELAP	-	-	-	-	-	-
After School Ed & Safety Grant	1,780,312	1,750,771	1,780,312	1,780,312	1,780,312	1,780,312
Proposition 39 - CA Clean Energy Jobs Act	-	-	-	-	-	292,039
Ag Voc Incentive Grants	39,743	29,599	27,346	39,388	37,141	37,141
Economic Impact Aid/LEP	4,249,735	4,249,472	4,249,735	4,249,735	-	-
Instructional Materials	-	-	-	-	-	-
Transportation Home-to-School	2,679,678	2,749,419	2,749,419	2,749,419	-	-
Transportation - Special Ed	39,982	41,023	41,023	41,023	-	-
(B TSA) Teacher Credentialing Block Grant	-	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-	-
Quality Education Investment Act 2006	895,957	895,957	662,400	662,400	662,400	662,400
Common Core Standards Implementation	-	-	-	-	3,885,211	3,885,211
All Other State Income	-	81,183	40,000	40,000	40,000	40,000
TOTAL OTHER STATE	\$ 27,191,364	\$ 29,337,168	\$ 27,178,145	\$ 27,190,187	\$ 10,357,780	\$ 10,683,048
OTHER LOCAL:						
Special Education Interagency	\$ 3,605,982	\$ 3,559,184	\$ 3,619,989	\$ 3,619,989	\$ 3,660,165	\$ 3,660,165
Sales, Leases, and Rentals	17,226	43,040	12,500	12,500	12,874	21,158
Interest	140,000	174,717	140,000	140,000	140,000	140,000
Transportation Fees from Individuals	95,700	89,065	95,700	95,700	-	-
Interagency Services Between LEA's	985,959	1,155,983	968,696	1,071,846	1,011,683	1,011,683
All Other Local Income	1,004,182	1,109,425	316,192	351,026	691,037	766,150
TOTAL OTHER LOCAL	\$ 5,849,049	\$ 6,131,412	\$ 5,153,077	\$ 5,291,061	\$ 5,515,759	\$ 5,599,156
TOTAL REVENUES:	\$ 144,611,439	\$ 144,848,391	\$ 141,802,130	\$ 144,277,511	\$ 158,609,670	\$ 159,118,887
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
TRANSFERS IN	\$ 18,935	\$ 17,421	\$ 18,935	\$ 18,935	\$ 18,935	\$ 18,935
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-	-
Fr GF,SP Reserve FN11, FN14, FN40	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(2,751,950)
Interfund Tmsfrs Out	-	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (2,751,950)
SOURCES	\$ 80,125	\$ 13,150	\$ -	\$ 66,974	\$ 66,974	\$ 66,974
USES	(9,335)	(4,525)	(9,335)	(9,335)	(9,335)	(9,335)
CONTRIBUTIONS TO RESTR PRG	-	-	-	-	-	-
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (1,170,506)	\$ (1,234,185)	\$ (1,250,631)	\$ (1,183,657)	\$ (1,183,657)	\$ (2,675,376)

GENERAL FUND - FUND 01
2013-14 2ND INTERIM REPORT

UNRESTRICTED

	2012-13 2nd Interim 01/31/13	2012-13 Actuals 06/30/13	2012-13 Adopted Budget	2013-14 Modified Budget	2013-14 1st Interim 10/31/13	2013-14 2nd Interim 01/31/14
REVENUES:						
Revenue Limit	\$ 95,494,269	\$ 95,919,479	\$ 96,559,142	\$ 96,559,142	\$ 127,889,986	\$ 128,063,397
Federal	115,699	11,191	-	-	-	21,645
Other State	16,758,324	18,951,613	17,071,029	17,071,029	3,299,177	3,314,798
Other Local	1,023,672	1,242,748	543,302	543,302	586,307	627,872
TOTAL REVENUES	\$ 113,391,964	\$ 116,125,031	\$ 114,173,473	\$ 114,173,473	\$ 131,775,470	\$ 132,027,712
EXPENDITURES:						
Certificated Salaries	\$ 54,417,627	\$ 53,826,573	\$ 56,266,914	\$ 56,266,914	\$ 59,771,478	\$ 59,114,823
Classified Salaries	10,736,404	10,968,986	10,655,055	10,655,055	12,415,248	12,110,092
Employee Benefits	26,590,522	26,158,285	25,892,407	25,892,407	28,633,236	28,182,225
Books and Supplies	4,301,152	2,492,635	4,230,463	4,739,506	5,434,818	5,368,898
Services/Other Operating	8,029,857	6,910,517	7,311,653	7,464,338	7,915,989	7,816,042
Capital Outlay	310,139	395,993	461,000	461,000	485,856	485,856
Other Outgoing	976,342	990,436	734,776	734,776	815,776	821,799
Direct Support/Indirect Costs	(1,625,809)	(1,366,676)	(1,488,365)	(1,488,365)	(1,374,876)	(1,377,423)
TOTAL EXPENDITURES	\$ 103,736,234	\$ 100,376,749	\$ 104,063,903	\$ 104,725,631	\$ 114,097,525	\$ 112,522,312
EXCESS (DEFICIENCY)	\$ 9,655,730	\$ 15,748,282	\$ 10,109,570	\$ 9,447,842	\$ 17,677,945	\$ 19,505,400
OTHER FINANCING SOURCES/USES:						
Interfund Transfers In - FN 25	\$ 18,935	\$ 17,421	\$ 18,935	\$ 18,935	\$ 18,935	\$ 18,935
Interfund Tmsfrs Out - FN11, FN14, FN40	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(2,751,950)
Other Sources/Uses	(9,335)	(4,525)	(9,335)	(9,335)	(9,335)	(9,335)
Contributions to Restricted Programs	(10,840,746)	(10,776,691)	(10,924,986)	(10,946,136)	(15,631,101)	(15,707,893)
Transfers of Restricted Balances	-	-	-	-	-	-
Flexibility Transfers	-	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (12,091,377)	\$ (12,024,027)	\$ (12,175,617)	\$ (12,196,767)	\$ (16,881,732)	\$ (18,450,243)
NET INCREASE IN FUND BALANCE	\$ (2,435,647)	\$ 3,724,255	\$ (2,066,047)	\$ (2,748,925)	\$ 796,213	\$ 1,055,157
BEGINNING FUND BALANCE, JULY 1	\$ 36,870,180	\$ 36,870,180	\$ 36,433,393	\$ 40,594,435	\$ 40,594,435	\$ 40,594,435
Adjustment of Prior Year Appropriations	-	-	-	-	-	-
Adjustments - Other	-	-	-	-	-	-
Restated Fund Balance July 1	\$ 36,870,180	\$ 36,870,180	\$ 36,433,393	\$ 40,594,435	\$ 40,594,435	\$ 40,594,435
ENDING BALANCE, JUNE 30	\$ 34,434,533	\$ 40,594,435	\$ 34,367,346	\$ 37,845,510	\$ 41,390,648	\$ 41,649,592
COMPONENTS OF ENDING FUND BALANCE						
Nonspendable: Stores, Rev Cash, Prepd Exp	254,878	334,086	261,797	334,086	308,839	308,839
Restricted - Grant-Def at Year-End	-	-	-	-	-	-
- Carryover, Entitlements	-	-	-	-	-	-
- Carryover, Other Local Projects	-	-	-	-	-	-
Committed:						
Assigned: - Carryover, Other	128,272	762,045	63,824	447,454	218,375	236,213
- Equipment Rplcmnt (Prev FN17)	1,074,724	1,235,067	924,724	935,067	935,067	935,067
- Technology Infrastructure (Tier III)	-	2,340,114	-	2,340,114	2,340,114	2,340,114
- Textbooks (Tier III & Lottery)	1,584,938	2,827,288	2,817,999	2,827,288	2,827,288	2,827,288
- G.A.S.B. 16 Va Accrual	924,177	786,504	924,177	786,504	530,477	530,477

GENERAL FUND - FUND 01
2013-14 2ND INTERIM REPORT

	2012-13 2nd Interim 01/31/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget	2013-14 1st Interim 10/31/13	2013-14 2nd Interim 01/31/14
UNRESTRICTED						
REVENUE LIMIT:	\$ 95,494,269	\$ 95,919,479	\$ 96,559,142	\$ 96,559,142	\$ 127,889,986	\$ 128,063,397
FEDERAL:						
Special Ed (Idea Basic Grant PL 94-142)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
ARRA American Recovery & Reinvestment	-	-	-	-	-	-
Title I	-	-	-	-	-	-
Federal Fiscal Stabilization Fund	-	-	-	-	-	-
Title II	-	-	-	-	-	-
Title III	-	-	-	-	-	-
Other Federal Income	115,699	11,191	-	-	-	21,645
TOTAL FEDERAL	\$ 115,699	\$ 11,191	\$ -	\$ -	\$ -	\$ 21,645
OTHER STATE:						
Tier III FLEX SBX3 4	\$ 9,789,941	\$ 11,961,887	\$ 9,893,839	\$ 9,893,839	\$ -	\$ -
Class Size Reduction K-3 (20-1)	3,803,121	3,751,713	3,751,713	3,751,713	-	-
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-	-
Mandated Costs	527,774	539,738	861,206	861,206	657,181	657,181
Lottery	2,637,488	2,617,092	2,524,271	2,524,271	2,601,996	2,617,617
Other State Apport - Prior Year	-	-	-	-	-	-
ELAP	-	-	-	-	-	-
Ag Voc Incentive Grants	-	-	-	-	-	-
Economic Impact Aid/LEP	-	-	-	-	-	-
Instructional Materials	-	-	-	-	-	-
Transportation Home-to-School	-	-	-	-	-	-
Transportation - Special Ed	-	-	-	-	-	-
(BTSA) Teacher Credentialing Block Grant	-	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-	-
School & Library Improvement Block Grant	-	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-	-
Quality Education Investment Act 2006	-	-	-	-	-	-
All Other State Income	-	81,183	40,000	40,000	40,000	40,000
TOTAL OTHER STATE	\$ 16,758,324	\$ 18,951,613	\$ 17,071,029	\$ 17,071,029	\$ 3,299,177	\$ 3,314,798
OTHER LOCAL:						
Special Education Interagency	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sales, Leases, and Rentals	17,226	43,040	12,500	12,500	12,874	21,158
Interest	140,000	174,717	140,000	140,000	140,000	140,000
Transportation Fees from Individuals	-	-	-	-	-	-
Interagency Services from LEA's	74,610	121,622	74,610	74,610	74,610	74,610
All Other Local Income	791,836	903,370	316,192	316,192	358,823	392,104
TOTAL OTHER LOCAL	\$ 1,023,672	\$ 1,242,748	\$ 543,302	\$ 543,302	\$ 586,307	\$ 627,872
TOTAL REVENUES:	\$ 113,391,964	\$ 116,125,031	\$ 114,173,473	\$ 114,173,473	\$ 131,775,470	\$ 132,027,712
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
TRANSFERS IN - from FN25	\$ 18,935	\$ 17,421	\$ 18,935	\$ 18,935	\$ 18,935	\$ 18,935
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF Fund	-	-	-	-	-	-
Fr GF to FN11, FN14, FN40	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(1,260,231)	(2,751,950)
Intertund 1 mstrs Out	-	-	-	-	-	-
Total Transfers Out	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (1,260,231)	\$ (2,751,950)
SOURCES	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
USES	(9,335)	(4,525)	(9,335)	(9,335)	(9,335)	(9,335)
CONTRIBUTIONS TO RESTR PRG	(10,840,746)	(10,776,691)	(10,924,986)	(10,946,136)	(15,631,101)	(15,707,893)
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ (12,091,377)	\$ (12,024,027)	\$ (12,175,617)	\$ (12,196,767)	\$ (16,881,732)	\$ (18,450,243)

**GENERAL FUND - FUND 01
2013-14 2ND INTERIM REPORT**

RESTRICTED

	2012-13 2nd Interim 1/31/2013	2012-13 Actuals 6/30/2013		2012-13 Adopted Budget	2013-14 Modified Budget	2013-14 1st Interim 10/31/2013	2013-14 2nd Interim 1/31/2014
REVENUES:							
Revenue Limit	\$ 1,392,555	\$ 1,298,214		\$ 1,318,916	\$ 1,318,916	\$ -	\$ -
Federal	14,568,503	12,150,928		11,592,850	13,918,205	14,846,145	14,751,641
Other State	10,433,040	10,385,555		10,107,116	10,119,158	7,058,603	7,368,250
Other Local	4,825,377	4,888,663		4,609,775	4,747,759	4,929,452	4,971,284
TOTAL REVENUES	\$ 31,219,475	\$ 28,723,360		\$ 27,628,657	\$ 30,104,038	\$ 26,834,200	\$ 27,091,175
EXPENDITURES:							
Certificated Salaries	\$ 13,236,911	\$ 13,028,114		\$ 12,641,220	\$ 12,650,928	\$ 11,160,156	\$ 11,131,184
Classified Salaries	6,676,661	6,738,397		6,728,590	6,731,731	6,784,959	6,825,514
Employee Benefits	9,079,638	8,874,551		8,605,191	8,607,299	8,118,153	8,047,130
Books and Supplies	8,366,900	6,102,386		7,351,861	10,935,792	10,616,172	10,549,529
Services/Other Operating	4,714,587	3,721,803		1,677,876	1,723,068	5,403,503	5,818,982
Capital Outlay	807,766	746,389		-	61,623	198,868	236,067
Other Outgoing	693,601	695,658		652,927	652,927	631,173	631,173
Direct Support/Indirect Costs	1,055,637	835,297		895,978	895,978	761,489	768,661
TOTAL EXPENDITURES	\$ 44,631,701	\$ 40,742,594		\$ 38,553,643	\$ 42,259,346	\$ 43,674,473	\$ 44,008,240
EXCESS (DEFICIENCY)	\$ (13,412,226)	\$ (12,019,234)		\$ (10,924,986)	\$ (12,155,308)	\$ (16,840,273)	\$ (16,917,065)
OTHER FINANCING SOURCES/USES:							
Interfund Transfers In	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -
Interfund Trnsfrs Out - Fn 35	-	-		-	-	-	-
Other Sources/Uses	80,125	13,150		-	66,974	66,974	66,974
Contributions to Restricted Programs	10,840,746	10,776,691		10,924,986	10,946,136	15,631,101	15,707,893
Transfers of Restricted Balances	-	-		-	-	-	-
Flexibility Transfers	-	-		-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 10,920,871	\$ 10,789,842		\$ 10,924,986	\$ 11,013,110	\$ 15,698,075	\$ 15,774,867
NET INCREASE IN FUND BALANCE	\$ (2,491,355)	\$ (1,229,393)		\$ -	\$ (1,142,198)	\$ (1,142,198)	\$ (1,142,198)
BEGINNING FUND BALANCE, JULY 1	\$ 2,759,683	\$ 2,759,683		\$ 268,328	\$ 1,530,290	\$ 1,530,290	\$ 1,530,290
Adjustment of Prior Year Appropriations	-	-		-	-	-	-
Adjustments - Other	-	-		-	-	-	-
Restated Fund Balance	\$ 2,759,683	\$ 2,759,683		\$ 268,328	\$ 1,530,290	\$ 1,530,290	\$ 1,530,290
ENDING BALANCE, JUNE 30	\$ 268,328	\$ 1,530,290		\$ 268,328	\$ 388,092	\$ 388,092	\$ 388,092
COMPONENTS OF ENDING FUND BALANCE							
Nonspendable: Stores, Rev Cash, Prepd Exp	268,328	388,092		268,328	388,092	388,092	388,092
Restricted - Grant-Def at Year-End	0	0		(0)	(0)	0	0
- Carryover, Entitlements	-	1,047,039		-	-	-	-
- Carryover, Other Local Projects	-	95,159		-	-	-	-
Committed:							
Assigned: - Carryover, Other	-	-		-	-	-	-
- Carryover, Tier III	-	-		-	-	-	-
- Equipment Rplcmnt (Prev FN17)	-	-		-	-	-	-
- Textbooks	-	-		-	-	-	-
- G.A.S.B. 16 Va Accrual	-	-		-	-	-	-
	-	-		-	-	-	-

**GENERAL FUND - FUND 01
2013-14 2ND INTERIM REPORT**

	2012-13 2nd Interim 01/31/13	2012-13 Actuals 06/30/13	2013-14 Adopted Budget	2013-14 Modified Budget	2013-14 1st Interim 10/31/13	2013-14 2nd Interim 01/31/14
RESTRICTED						
REVENUE LIMIT:	\$ 1,392,555	\$ 1,298,214	\$ 1,318,916	\$ 1,318,916	\$ -	\$ -
FEDERAL:						
Special Ed (Idea Basic Grant PL 94-142)	\$ 1,272,847	\$ 1,269,932	\$ 1,145,562	\$ 1,145,562	\$ 1,145,562	\$ 1,145,562
ARRA American Recovery & Reinvestment	-	2,915	-	-	-	-
Title I - Basic Grant Low Income/Neglect	8,787,972	7,231,476	6,159,862	7,716,359	8,192,482	8,192,482
Voc & Appl Sec lic (Perkins)	-	189,256	-	170,330	201,893	201,893
Safe & Supportive School	-	-	292,500	536,920	536,920	536,920
Title II - Part A & Part D	1,610,966	1,354,342	883,866	1,137,829	1,180,835	1,184,745
Title III	1,328,080	1,058,058	620,855	890,878	890,878	854,206
Title IV - 21st Century Comm Learning Center	-	-	2,259,875	2,259,875	2,309,878	2,309,878
Other Federal Income	1,568,638	1,044,949	230,330	60,452	387,697	325,955
TOTAL FEDERAL	\$ 14,568,503	\$ 12,150,928	\$ 11,592,850	\$ 13,918,205	\$ 14,846,145	\$ 14,751,641
OTHER STATE:						
Tier III	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Class Size Reduction K-3 (20-1)	-	-	-	-	-	-
Class Size Reduction 9-12 (Morgan Hart)	-	-	-	-	-	-
Mandated Costs	-	-	-	-	-	-
Lottery	732,283	653,268	596,881	596,881	693,539	711,147
Other State Apport - Prior Year	-	696	-	-	-	-
Prop 98 Mental Health Apportionment	15,350	15,350	-	-	-	-
ELAP	-	-	-	-	-	-
After School Ed & Safety Grant	1,780,312	1,750,771	1,780,312	1,780,312	1,780,312	1,780,312
Proposition 39 - CA Clean Energy Jobs Act	-	-	-	-	-	292,039
Ag Voc Incentive Grants	39,743	29,599	27,346	39,388	37,141	37,141
Economic Impact Aid/LEP	4,249,735	4,249,472	4,249,735	4,249,735	-	-
Instructional Materials	-	-	-	-	-	-
Transportation Home-to-School	2,679,678	2,749,419	2,749,419	2,749,419	-	-
Transportation - Special Ed	39,982	41,023	41,023	41,023	-	-
Teacher Credentialing Block Grant	-	-	-	-	-	-
Professional Development Block Grant	-	-	-	-	-	-
Other State Apportionment (Hourly Programs)	-	-	-	-	-	-
Quality Education Investment Act 2006	895,957	895,957	662,400	662,400	662,400	662,400
Common Core Standards Implementation	-	-	-	-	3,885,211	3,885,211
All Other State Income	-	-	-	-	-	-
TOTAL OTHER STATE	\$ 10,433,040	\$ 10,385,555	\$ 10,107,116	\$ 10,119,158	\$ 7,058,603	\$ 7,368,250
OTHER LOCAL:						
Special Education Interagency	\$ 3,605,982	\$ 3,559,184	\$ 3,619,989	\$ 3,619,989	\$ 3,660,165	\$ 3,660,165
Sales, Leases, and Rentals	-	-	-	-	-	-
Interest	-	-	-	-	-	-
Transportation Fees from Individuals	95,700	89,065	95,700	95,700	-	-
Interagency Services Between LEA's	911,349	1,034,361	894,086	997,236	937,073	937,073
All Other Local Income	212,346	206,054	-	34,834	332,214	374,046
TOTAL OTHER LOCAL	\$ 4,825,377	\$ 4,888,663	\$ 4,609,775	\$ 4,747,759	\$ 4,929,452	\$ 4,971,284
TOTAL REVENUES:	\$ 31,219,475	\$ 28,723,360	\$ 27,628,657	\$ 30,104,038	\$ 26,834,200	\$ 27,091,175
OTHER FINANCING SOURCES/USES						
Interfund Transfers						
TRANSFERS IN	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
TRANSFERS OUT						
Between GF & Sp Reserve Fn	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fr all Funds to SSBF - FN35	-	-	-	-	-	-
Fr GF,SP Reserve, Bldg to Def Maint	-	-	-	-	-	-
Interfund Tmsfrs Out	-	-	-	-	-	-
Total Transfers Out	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
SOURCES	\$ 80,125	\$ 13,150	\$ -	\$ 66,974	\$ 66,974	\$ 66,974
USES	-	-	-	-	-	-
CONTRIBUTIONS TO RESTR PRG	10,840,746	10,776,691	10,924,986	10,946,136	15,631,101	15,707,893
TRANSFERS OF RESTRICTED BALANCES	-	-	-	-	-	-
FLEXIBILITY TRANSFERS	-	-	-	-	-	-
TOTAL FINANCING SOURCES/USES	\$ 10,920,871	\$ 10,789,842	\$ 10,924,986	\$ 11,013,110	\$ 15,698,075	\$ 15,774,867

Madera Unified										1/31/14										
LOCAL CONTROL FUNDING FORMULA							LOCAL CONTROL FUNDING FORMULA							LOCAL CONTROL FUNDING FORMULA						
CALCULATE LCFF TARGET							CALCULATE LCFF TARGET							CALCULATE LCFF TARGET						
Unduplicated as % of Enrollment							Unduplicated as % of Enrollment							Unduplicated as % of Enrollment						
COLA 1.570%							COLA 0.860%							COLA 2.120%						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
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2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
2013/14							2014/15							2015/16						
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Madera Unified										1/31/14
LOCAL CONTROL FUNDING FORMULA					LOCAL CONTROL FUNDING FORMULA					
CHANGE OVER PRIOR YEAR	7.30%	8,717,246			15.15%	19,400,996			12.40%	18,292,227
LCFF Entitlement PER ADA		6,398	6,886			7,929				8,913
PER ADA CHANGE OVER PRIOR YEAR	7.63%	488			15.15%	1,043			12.41%	984
LCFF SOURCES INCLUDING EXCESS TAXES										
	2012/13		Increase	2013/14		Increase	2014/15		Increase	2015/16
State Aid	102,388,242	8.05%	8,245,692	110,633,934	17.54%	19,400,996	130,034,930	14.07%	18,292,227	148,327,157
Property Taxes net of in-lieu	16,957,909	2.78%	471,554	17,429,463	0.00%	-	17,429,463	0.00%	-	17,429,463
Charter in-Lieu Taxes	-	0.00%	-	-	0.00%	-	-	0.00%	-	-
LCFF pre COE, Choice, Supp	119,346,151	7.30%	8,717,246	128,063,397	15.15%	19,400,996	147,464,393	12.40%	18,292,227	165,756,620



1.17 - FRPM/English Learner/Foster Youth - Count

Academic Year:	2013-2014	LEA:	Madera Unified	Created Date:	02-13-2014
View:	SNAPSHOT	School Type:	ALL		
As Of:	Fall 1 - 10/2/2013	School:	ALL		

Non-Charter School(s)											
			Free/Reduced Meal Eligibility Counts Based On:								
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster or Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Unduplicated FRPM/EL Eligible Count	CDSS Foster Youth (3)	Unduplicated FRPM/EL/Foster Youth Total (4)
6107122	Alpha Elementary	729	667	8	8	293	669	283	680	0	680
6105951	Berenda Elementary	807	635	2	2	176	636	192	659	0	659
0110957	Cesar Chavez Elementary	802	770	5	53	362	770	438	781	0	781
6023949	DixieLand Elementary	278	246	3	14	75	246	117	254	0	254
0123620	Eastin-Arcola High	240	220	7	21	84	226	75	230	0	230
2035640	Furman (Duane E.) High (Independent Study Program)	164	109	1	3	45	115	10	118	0	118
6023964	George Washington Elementary	810	809	5	40	433	809	554	809	0	809
6023972	Howard Elementary	609	438	3	6	114	442	123	459	0	459
0109694	Jack G. Desmond Middle	824	739	18	21	257	740	167	747	0	747
6023980	James Madison Elementary	607	581	11	17	354	587	336	593	0	593
6023998	James Monroe Elementary	841	813	20	36	435	814	487	821	0	821
6024004	John Adams Elementary	828	611	4	5	183	613	133	618	0	618
0113050	John J. Pershing Elementary	862	797	15	14	304	805	402	814	0	814
6024012	La Vina Elementary	352	338	6	10	128	338	215	342	0	342
6112312	Lincoln Elementary	809	517	18	1	114	521	156	545	0	545
2035707	Madera High	2167	1527	25	61	424	1536	222	1552	0	1552
0110965	Madera South High	2652	2281	27	130	741	2299	456	2319	0	2319
2065243	Madera Unified	0	0	0	0	0	0	0	0	0	0

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1.17 - FRPM/English Learner/Foster Youth - Count

6112973	<u>Martin Luther King Jr. Middle</u>	745	723	13	50	262	724	239	724	0	724
6024020	<u>Milvieu Elementary</u>	891	864	7	51	447	868	544	875	0	875
0123414	<u>Mountain Vista Educational Center</u>	19	0	0	0	0	0	5	5	0	5
0109702	<u>Nishimoto Elementary</u>	839	776	7	22	342	780	433	792	0	792
0000001	<u>NPS School Group for Madera Unified</u>	0	0	0	0	0	0	0	0	0	0
0116970	<u>Parkwood Elementary</u>	883	827	18	62	335	828	394	839	0	839
6024046	<u>Sierra Vista Elementary</u>	764	748	15	72	418	750	546	758	0	758
6024053	<u>Thomas Jefferson Middle</u>	1051	849	19	30	289	855	177	866	0	866
TOTAL - Selected Schools		19573	16885	257	729	6615	16971	6704	17200	0	17200

Charter School(s)

Free/Reduced Meal Eligibility Counts Based On:											
School Code	School Name	Total Enrollment	Free & Reduced Meal Program: 181/182	Foster or Homeless (1)	Migrant Program: 135	Direct Certification	Total Unduplicated Eligible Free/Reduced Meal Counts	EL Funding Eligible (2)	Unduplicated FRPM/EL Eligible Count	CDSS Foster Youth (3)	Unduplicated FRPM/EL/Foster Youth Total (4)
TOTAL - Selected Schools		0	0	0	0	0	0	0	0	0	0
TOTAL LEA		19573	16885	257	729	6615	16971	6704	17200	0	17200

This report only includes students with Primary and Short Term enrollment in grade levels K through 12 only. Students enrolled in Adult Education Schools are not included in this report.

Students with multiple qualifying records within a single LEA as of Fall 1 Census Day are counted only once. A student with qualifying enrollments in more than one LEA on Census Day is counted in each LEA.

(1) Foster/Homeless counts based on Primary Residency categories: Temporary Shelters (100), Hotels/motels (110), Temporarily Double Up (120), temporarily Unsheltered (130), Foster Family Home or Kinship Placement (210).

(2) For Funding, Eligible English Learners must be 'EL' on Fall 1 Census Day

(3) CDSS Foster Youth count based on match of records from California Department of Social Services (CDSS).

(4) FRPM/EL/Foster Youth Total will always equal enrollment count for Juvenile Court schools

Grade:	01-First Grade,02-Second Grade,03-Third Grade,04-Fourth Grade,05-Fifth Grade,06-Sixth Grade,07-Seventh Grade,08-Eighth Grade,09-Ninth Grade,10-Tenth Grade,11-Eleventh Grade,12-Twelfth Grade,KN-Kindergarten,UE-Ungraded Elementary,US-Ungraded Secondary	Ethnicity/Race:	ALL	Gender:	ALL
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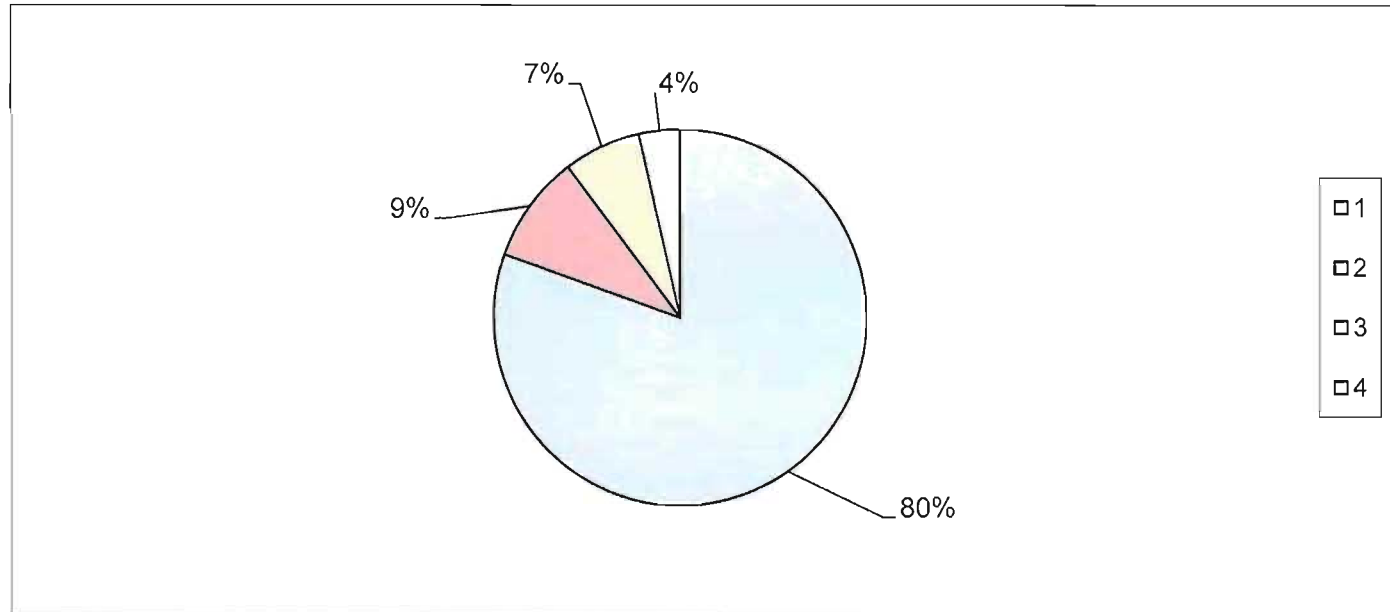
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The data on this report is filtered by the user selections that appear on the last page of this report.

2012-13 Revenue Limit Recap
3.24% Funded COLA, 22.272% Deficit Factor
104.59 Increase Over Actual 2011-12 P-2 (Total District ADA)

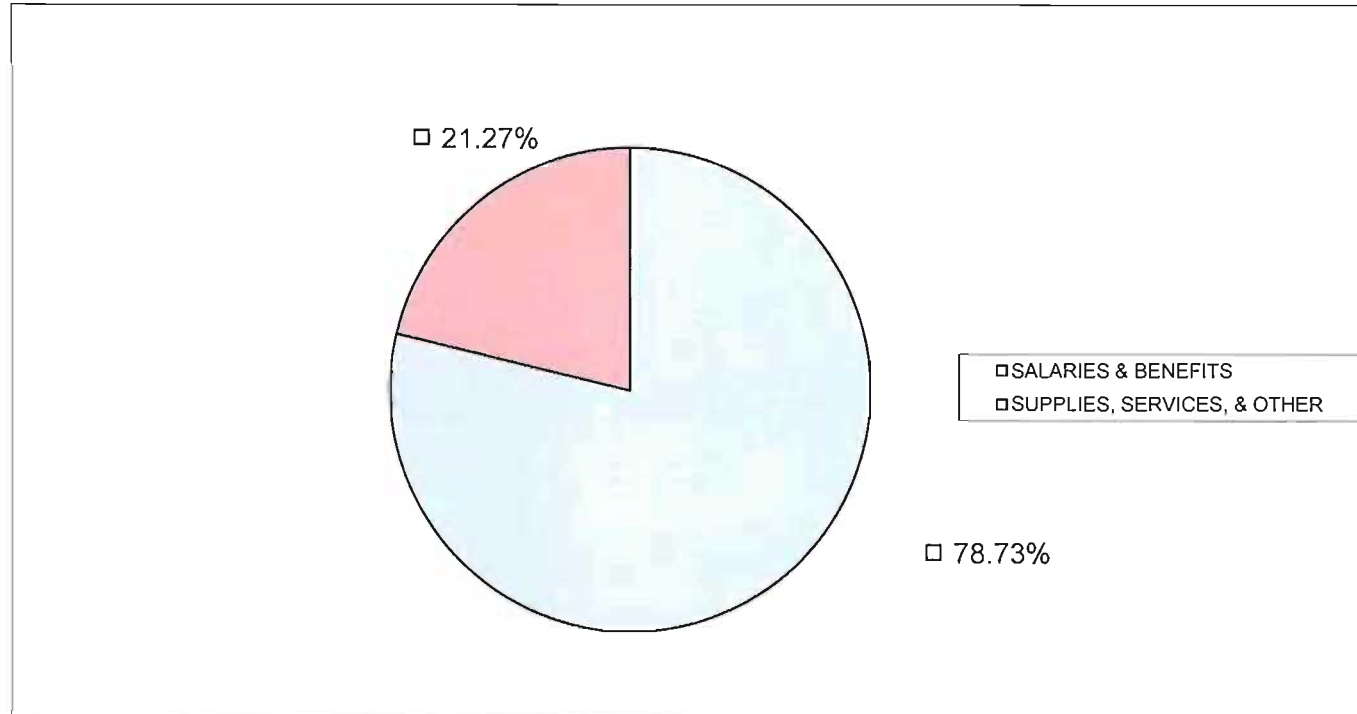
			DISTRICT	COUNTY SPECIAL ED	TOTAL
BASE REVENUE LIMIT	\$ 6,698.49				
District ADA	18,173.10	\$	121,732,329	\$ -	\$ 121,732,329
District Sp Ed ADA	249.10		1,668,594	-	1,668,594
Nonpublic Special Ed	0.24		1,608	-	1,608
Total District ADA	18,422.44				
County Sp Ed ADA	213.70			1,431,467	1,431,467
Community School - MCOE	17.99			120,506	120,506
Comm School - Stanislaus	0.21		-	1,407	1,407
TOTAL ADA	18,654.34	\$	123,402,530	\$ 1,553,380	124,955,910
Sherman Thomas	259.93				
PTC	115.71				
Ezequiel Tafoya Alvarado	370.90				
MCIA	0.99				
Add: AB851 Adj for NPS/BTS Special Add-On Per ADA	\$ 22.25		409,866	5,159	415,026
Revenue Limit Subject to Deficit	\$ 6,720.74	\$	123,812,397	\$ 1,558,539	125,370,936
Deficit Factor 0.77728	22.2720%		(27,575,497)	(347,118)	(27,922,615)
Deficited Revenue Limit	\$ 5,223.90		96,236,900	1,211,421	97,448,321
Revenue Limit Reductions	\$ -		-	-	-
Adjusted Deficited Revenue Limit	\$ 5,223.90	\$	96,236,900	\$ 1,211,421	97,448,321
Unemployment Insurance Increase		\$	947,188	\$ -	\$ 947,188
Less: PERS Reduction			(173,795)	-	(173,795)
Total Revenue Limit		\$	97,010,293	\$ 1,211,421	\$ 98,221,714
Local Property Taxes		\$	17,853,653	\$ -	\$ 17,853,653
Less: Charter Schools In-Lieu Taxes			(895,744)	-	(895,744)
Total Local Income		\$	16,957,909	\$ -	\$ 16,957,909
Subtotal - State Aid			80,052,383	1,211,421	81,263,804
Less: Transfer Special Ed Classes to County		\$	-	\$ (1,065,166)	\$ (1,065,166)
Transfer County Community School			-	(93,667)	(93,667)
			-	(1,093)	(1,093)
Total Transfers		\$	-	\$ (1,159,926)	\$ (1,159,926)
State Aid Portion of Revenue Limit (8011)		\$	59,023,553	\$ 51,495	\$ 59,075,048
State Aid Portion of Revenue Limit (8012 - EPA)		\$	21,028,830		\$ 21,028,830
					\$ 80,103,878
Add Back Local Income		\$	16,957,909	\$ -	\$ 16,957,909
Add Back P.E.R.S. Reduction			173,795	-	173,795
Total District Revenue Limit		\$	97,184,088	\$ 51,495	\$ 97,235,583
State Aid Prior Year		\$	-	\$ -	\$ (78,920)
Prior Year Taxes		\$	-	\$ -	\$ 61,031
TOTAL ADJUSTED REVENUE LIMIT			97,184,088	51,495	97,217,693

**Madera Unified School District
2013-14 2nd Interim Report
Total General Fund Revenues by Funding Source**



(1)			(2)		(3)		(4)				
REVENUE LIMIT SOURCES			FEDERAL REVENUE		OTHER STATE REVENUE		OTHER LOCAL REVENUE				
80%			9%		7%		4%				
\$	93,086,846	Principal Apportionment	\$	1,145,562	Sp Ed-Entitlement (IDEA)	\$	-	EIA Economic Impact Aid/Lep	\$	140,000	Interest
	18,349,171	Property & Local Taxes		-	Sp Ed ARRA IDEA Basic		-	Transportation		1,011,683	Interagency Revenue
	17,547,688	Education Protection Acct.		8,192,482	Title I (ESEA)		-	Class Size Reduction		3,660,165	Trsfr Appor fr MCOE Sp Ed
	-	PERS Reduction		265,503	Migrant Ed Program		657,181	Mandated Costs		787,308	Sales/Other Local
	(920,308)	Charter Schools In-Lieu Taxes		201,893	Voc & Applied Tech		2,617,617	Lottery		85,909	Other Sources & Trnsfrs
	-	State Aid Prior Year		536,920	Safety & Supportive Schls		711,147	Lottery		-	
				1,184,745	Title II Part A		1,780,312	AfterSchool Program			
				2,309,878	Title IV - 21st Century		292,039	Prop 39 - CA Clean Energy Jobs Act			
				854,206	Title III Part A (LEP)		37,141	Ag Voc Incentive Grants			
							662,400	Quality Education Invest			
							3,885,211	Common Core Standard Imp			
	-			82,097	Other Federal Revenues		40,000	Other State Revenues		-	
\$	128,063,397	Total Revenue Limit	\$	14,773,286	Total Federal Revenue	\$	10,683,048	Total State Revenue	\$	5,685,065	Total Local Revenue
									\$	159,204,796	Total District Revenue

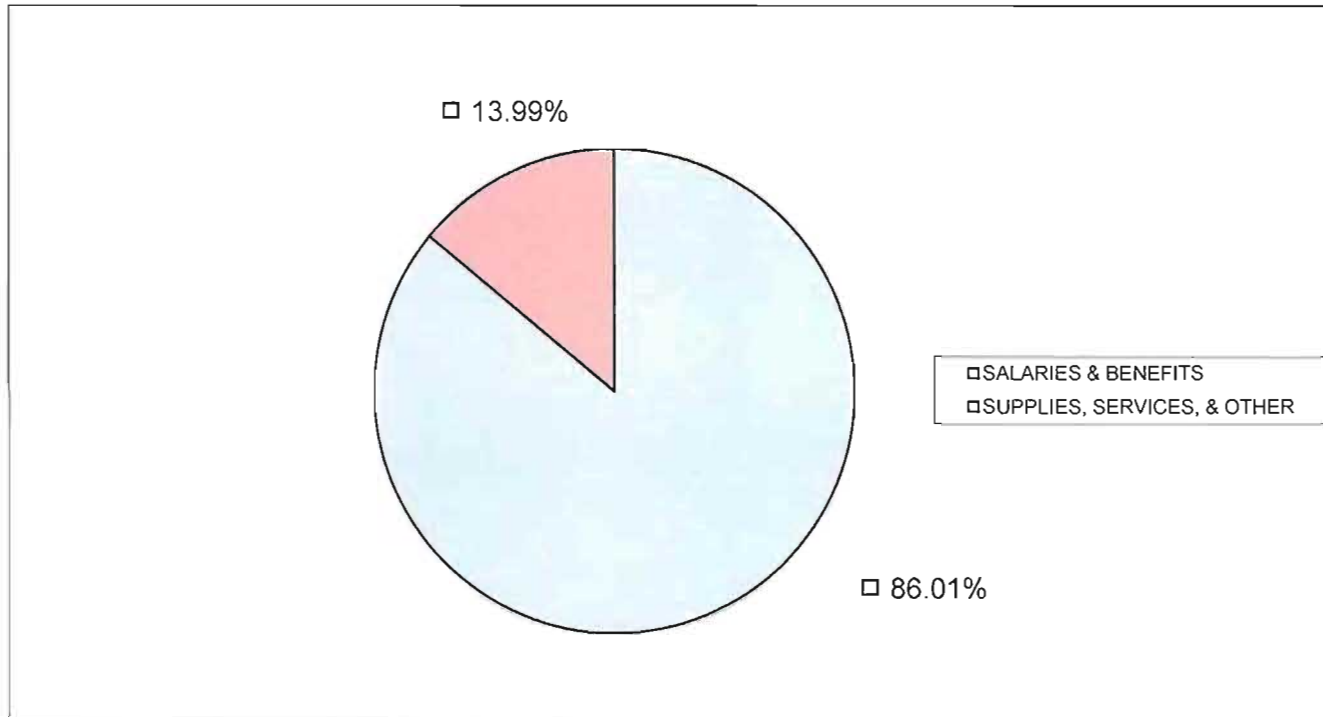
*Madera Unified School District
2013-14 2nd Interim Report
Total General Fund Expenditures by Funding Source*



(1)	
SALARIES & BENEFITS	
78.73%	
\$ 70,246,007	Certificated Salaries
18,935,606	Classified Salaries
36,229,355	Employee Benefits
-	
-	
<u>\$ 125,410,968</u>	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
21.27%	
\$ 15,918,427	Books & Supplies
13,635,024	Services/Other Operating
721,923	Capital Outlay
844,210	Other Outgoing, Direct/Indirect Costs
2,751,950	Interfund Transfers
9,335	Other Uses
<u>\$ 33,880,869</u>	Total
<u><u>\$ 159,291,837</u></u>	Total District Expenses

*Madera Unified School District
2013-14 2nd Interim Report
Unrestricted General Fund Expenditures by Funding Source*



(1)	
SALARIES & BENEFITS	
86.01%	
\$ 59,114,823	Certificated Salaries
12,110,092	Classified Salaries
28,182,225	Employee Benefits
-	
-	
-	
<u>\$ 99,407,140</u>	Total

(2)	
SUPPLIES, SERVICES, & OTHER	
13.99%	
\$ 5,368,898	Books & Supplies
8,108,081	Services/Other Operating
485,856	Capital Outlay
(555,624)	Other Outgoing, Direct/Indirect Costs
2,751,950	Interfund Transfers
9,335	Other Uses
<u>\$ 16,168,496</u>	Total
<u><u>\$115,575,636</u></u>	Total District Expenses

Combined Balance Sheet - All Fund Types - January 31, 2014

	Acct Code	Fund 01 General Fund	Fund 11 Adult Education	Fund 12 Child Development	Fund 13 Child Nutrition	Fund 14 Deferred Maintenance	Fund 21 Building Fund Bond Proceeds	Fund 25 Developer Fees	Fund 27 Redevelopment Agency
ASSETS:									
1. Cash									
a) in County Treasury	9110	\$ 49,747,240.49	\$ 933,142.84	\$ 135,625.12	\$ 3,738,996.19	\$ 450,058.00	\$ 13,667,714.87	\$ 4,617,344.70	\$ 229,615.51
b) Fair Value Adj to Cash in Cnty Treas	9111								
c) in Revolving Fund	9130	28,000.00	2,000.00		3,140.00				
d) with Fiscal Agent	9135								
e) Collections Awaiting/Clearing	9140-45				-				
2. Investments	9150								
3. Accounts Receivable	9200	662,097.83	18,476.18	-	829,537.46				-
4. Due from Other Funds	9310	100,000.00	-	-	-	-			
5. Stores Accounts	9320	788,426.96			328,763.22				
6. Prepaid Expenditures	9330	-							
7. Other Current Assets	9340	-	-	-	-	-	-	-	-
Total Assets		\$ 51,325,765.28	\$ 953,619.02	\$ 135,625.12	\$ 4,900,436.87	\$ 450,058.00	\$ 13,667,714.87	\$ 4,617,344.70	\$ 229,615.51
Revenue Budget		\$ 159,204,796.00	\$ 1,156,400.00	\$ 1,990,064.00	\$ 11,092,649.00	\$ 661,231.00	\$ 4,502,806.00	\$ 2,020,000.00	\$ 679,294.00
Less: Revenue Received to Date		(83,882,972.64)	(699,972.40)	(806,071.87)	(5,154,505.80)	(661,047.99)	(34,631.84)	(1,383,726.53)	(307,798.27)
Total Assets		\$ 126,647,588.64	\$ 1,410,046.62	\$ 1,319,617.25	\$ 10,838,580.07	\$ 450,241.01	\$ 18,135,889.03	\$ 5,253,618.17	\$ 601,111.24
LIABILITIES AND FUND BALANCE:									
Liabilities:									
1. Accounts Payable	9509-10	\$ 14,834.87	\$ -	\$ -	\$ -	\$ -		\$ -	
2. Holding Accounts - Benefits	9511-18	4,529,353.01	6,554.74	10,318.64	28,033.93			845.93	
3. Federal Tax Holding	9542	-							
4. Use Tax Liability	9550	8,801.51			71.39				
5. Other Current Liabilities	9551	1,735.68							
6. Deferred Payroll	9577	1,990,908.01	-	-	-				
7. Due to Other Funds/Current Loans	9610-40	-	-	100,000.00	-	-	-	-	-
8. Deferred Revenue	9650	-	-	-	-	-	-	-	-
Total Liabilities		\$ 6,545,633.08	\$ 6,554.74	\$ 110,318.64	\$ 28,105.32	\$ -	\$ -	\$ 845.93	\$ -
Expense Budget		\$ 159,291,837.00	\$ 1,330,931.00	\$ 2,064,890.00	\$ 10,923,798.00	\$ 607,024.00	\$ 15,069,750.00	\$ 1,428,695.00	\$ 678,094.00
Less: Expenditures to Date		(81,227,566.10)	(511,724.49)	(855,591.63)	(5,599,093.58)	(422,759.14)	(36,574.17)	(1,193,044.53)	(378,094.00)
Total Liabilities		\$ 84,609,903.98	\$ 825,761.25	\$ 1,319,617.01	\$ 5,352,809.74	\$ 184,264.86	\$ 15,033,175.83	\$ 236,496.40	\$ 300,000.00
Adjustment for Restatements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Ending Balance		\$ 42,037,684.66	\$ 584,285.37	\$ 0.24	\$ 5,485,770.33	\$ 265,976.15	\$ 3,102,713.20	\$ 5,017,121.77	\$ 301,111.24
Total Liabilities and Fund Balance		\$ 126,647,588.64	\$ 1,410,046.62	\$ 1,319,617.25	\$ 10,838,580.07	\$ 450,241.01	\$ 18,135,889.03	\$ 5,253,618.17	\$ 601,111.24
FUND BALANCE:									
Nonspendable: Revolving Cash, Stores, Prepd Exp.		696,931	2,000	-	331,903	-	-	-	-
Restricted: C/O - Entitlements/Local Projects		-	-	0	5,153,867	-	3,102,713	5,017,122	301,111
Committed:		-	582,285	-	-	265,976	-	-	-
Assigned: C/O - Other/ Tier III/Equip Rplcmnt		6,338,683	-	-	-	-	-	-	-
G.A.S.B. 16		530,477	-	-	-	-	-	-	-
Reserve for Economic Uncertainties 3.0%		4,778,755	-	-	-	-	-	-	-
Unassigned/Unappropriated Amount		29,692,839	-	-	-	-	-	-	-

Combined Balance Sheet - All Fund Types - January 31, 2014

	Acct Code	Fund 35 County School Facilities Fund	Fund 40 Special Reserve Capital	Fund 41 Special Reserve Building	Fund 56 Debt Service Fund	Fund 73 Foundation Trust Scholarship	Fund 75 Foundation Trust Mem. Scholarship	Total All Funds
ASSETS:								
1. Cash								
a) in County Treasury	9110	\$ 3,832,628.85	\$ 742,858.76	\$ 274,308.09	\$ 708,517.08	\$ 62,912.55	\$ 2,327.28	\$ 79,143,290.33
b) Fair Value Adj to Cash in Cnty Tres	9111							-
c) in Revolving Fund	9130							33,140.00
d) with Fiscal Agent	9135							-
e) Collections Awaiting/Clearing	9140-45							-
2. Investments	9150							-
3. Accounts Receivable	9200							1,510,111.47
4. Due from Other Funds	9310	-			-			100,000.00
5. Stores Accounts	9320							1,117,190.18
6. Prepaid Expenditures	9330							-
7. Other Current Assets	9340	-	-	-	-	-	-	-
Total Assets		\$ 3,832,628.85	\$ 742,858.76	\$ 274,308.09	\$ 708,517.08	\$ 62,912.55	\$ 2,327.28	\$ 81,903,731.98
Revenue Budget		\$ 15,114,826.00	\$ 1,496,719.00	\$ 1,500.00	\$ 1,263,316.00	\$ 400.00	\$ 15.00	\$ 199,184,016.00
Less: Revenue Received to Date		(46,269.16)	(1,919.65)	(693.69)	(961,863.68)	(164.54)	(5.89)	(93,941,643.95)
Total Assets		\$ 18,901,185.69	\$ 2,237,658.11	\$ 275,114.40	\$ 1,009,969.40	\$ 63,148.01	\$ 2,336.39	\$ 187,146,104.03
LIABILITIES AND FUND BALANCE:								
Liabilities:								
1. Accounts Payable	9509-10	\$ -						\$ 14,834.87
2. Holding Accounts - Benefits	9511-18	36.82						4,575,143.07
3. Federal Tax Holding	9542							-
4. Use Tax Liability	9550							8,872.90
5. Other Current Liabilities	9551							1,735.68
6. Deferred Payroll	9577							1,990,908.01
7. Due to Other Funds/Current Loans	9610-40	-						100,000.00
8. Deferred Revenue	9650	-	-	-	-	-	-	-
Total Liabilities		\$ 36.82	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,691,494.53
Expense Budget		\$ 18,073,569.00	\$ 1,577,843.00	\$ -	\$ 1,260,816.00	\$ 29,098.00	\$ -	\$ 212,336,345.00
Less: Expenditures to Date		(41,875.42)	(20,205.97)		(862,884.38)	(5,000.00)		(91,154,413.41)
Total Liabilities		\$ 18,031,730.40	\$ 1,557,637.03	\$ -	\$ 397,931.62	\$ 24,098.00	\$ -	\$ 127,873,426.12
Adjustment for Restatements		\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Projected Ending Balance		\$ 869,455.29	\$ 680,021.08	\$ 275,114.40	\$ 612,037.78	\$ 39,050.01	\$ 2,336.39	\$ 59,272,677.91
Total Liabilities and Fund Balance		\$ 18,901,185.69	\$ 2,237,658.11	\$ 275,114.40	\$ 1,009,969.40	\$ 63,148.01	\$ 2,336.39	\$ 187,146,104.03
Nonspendable: Revolving Cash, Stores, Prepd Exp.								
		-	-	-	-	-	-	1,030,834
Restricted: C/O - Entitlements/Local Projects								
		869,455	680,021	275,114	612,038	39,050	2,336	16,052,829
Committed:								
		-	-	-	-	-	-	848,262
Assigned: C/O - Other/ Tier III/Equip Rplcmnt								
		-	-	-	-	-	-	6,338,683
G.A.S.B. 16		-	-	-	-	-	-	530,477
Reserve for Economic Uncertainties	3.0%	-	-	-	-	-	-	4,778,755
Unassigned/Unapprpriated Amount		-	-	-	-	-	-	29,692,839

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: [Signature]
District Superintendent or Designee

Date: 3/12/14

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

To the County Superintendent of Schools:

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

Meeting Date: March 11, 2014

Signed: [Signature]
President of the Governing Board

CERTIFICATION OF FINANCIAL CONDITION

X POSITIVE CERTIFICATION

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

 QUALIFIED CERTIFICATION

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

 NEGATIVE CERTIFICATION

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

Contact person for additional information on the interim report:

Name: Teri Bradshaw

Telephone: (559) 675-4500 ext. 208

Title: Director of Fiscal Services

E-mail: teribradshaw@maderausd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	Management/supervisor/confidential? (Section S8C, Line 1b)	X	
		For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
S8	Labor Agreement Budget Revisions	• 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

G = General Ledger Data; S = Supplemental Data

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

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	97,878,058.00	128,063,397.00	68,076,300.31	128,063,397.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,592,850.00	14,773,286.00	5,443,636.85	14,773,286.00	0.00	0.0%
3) Other State Revenue		8300-8599	27,178,145.00	10,683,048.00	7,546,354.68	10,683,048.00	0.00	0.0%
4) Other Local Revenue		8600-8799	5,153,077.00	5,599,156.00	2,816,680.80	5,599,156.00	0.00	0.0%
5) TOTAL, REVENUES			141,802,130.00	159,118,887.00	83,882,972.64	159,118,887.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	68,908,134.00	70,246,007.00	37,800,148.64	70,246,007.00	0.00	0.0%
2) Classified Salaries		2000-2999	17,383,645.00	18,935,606.00	10,635,309.27	18,935,606.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,497,598.00	36,229,355.00	20,682,375.81	36,229,355.00	0.00	0.0%
4) Books and Supplies		4000-4999	11,582,324.00	15,918,427.00	3,068,934.66	15,918,427.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	8,989,529.00	13,635,024.00	6,834,103.24	13,635,024.00	0.00	0.0%
6) Capital Outlay		6000-6999	461,000.00	721,923.00	118,615.74	721,923.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299 7400-7499	1,387,703.00	1,452,972.00	824,497.52	1,452,972.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(592,387.00)	(608,762.00)	(424.78)	(608,762.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			142,617,546.00	156,530,552.00	79,963,560.10	156,530,552.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(815,416.00)	2,588,335.00	3,919,412.54	2,588,335.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
b) Transfers Out		7600-7629	1,260,231.00	2,751,950.00	1,260,231.00	2,751,950.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	66,974.00	0.00	66,974.00	0.00	0.0%
b) Uses		7630-7699	9,335.00	9,335.00	3,775.00	9,335.00	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			(1,250,631.00)	(2,675,376.00)	(1,264,006.00)	(2,675,376.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,066,047.00)	(87,041.00)	2,655,406.54	(87,041.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	42,124,725.66	42,124,725.66		42,124,725.66	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			42,124,725.66	42,124,725.66		42,124,725.66		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			42,124,725.66	42,124,725.66		42,124,725.66		
2) Ending Balance, June 30 (E + F1e)			40,058,678.66	42,037,684.66		42,037,684.66		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	28,000.00		28,000.00		
Stores		9712	668,932.11	280,838.88		668,932.11		
Prepaid Expenditures		9713	25,247.10	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,142,197.23	388,093.93		0.70		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	7,615,213.47	6,869,158.94		6,869,158.94		
Equipment Replacement - RS 0170	0000	9780	935,067.41					
Technology Infrastructure - RS 0010	0000	9780	2,340,114.42					
Textbooks - RS 0010	0000	9780	1,601,306.60					
GASB 16 - Va Accrual	0000	9780	786,503.53					
Other - RS 0150 & 0510	0000	9780	447,453.97					
Textbooks - RS 1100	1100	9780	1,225,981.00					
Other - PACES, Mammoth Project, & L	1100	9780	278,786.54					
Equipment Replacement - RS 0170	0000	9780		935,067.41				
Technology Infrastructure - RS 0010	0000	9780		2,340,114.42				
Textbooks - RS 0010	0000	9780		1,601,306.60				
GASB 16 - Va Accrual	0000	9780		530,477.00				
Other - RS 0150 & 0510	0000	9780		236,212.97				
Textbooks - RS 1100	1100	9780		1,225,980.54				
Equipment Replacement - RS 0170	0000	9780				935,067.41		
Technology Infrastructure - RS 0010	0000	9780				2,340,114.42		
Textbooks - RS 0010	0000	9780				1,601,306.60		
GASB 16 - Va Accrual	0000	9780				530,477.00		
Other - RS 0150 & 0510	0000	9780				236,212.97		
Textbooks - RS 1100	1100	9780				1,225,980.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,445,627.00	4,778,755.00		4,778,755.00		
Unassigned/Unappropriated Amount		9790	26,133,461.75	29,692,837.91		29,692,837.91		

Description	Resource Codes	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	64,622,511.00	93,086,846.00	48,677,350.00	93,086,846.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	15,832,432.00	17,547,688.00	8,809,045.00	17,547,688.00	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%
Tax Relief Subventions								
Homeowners' Exemptions		8021	287,499.00	280,216.00	143,613.37	280,216.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,146,882.00	20,800,453.00	10,428,577.90	20,800,453.00	0.00	0.0%
Unsecured Roll Taxes		8042	842,594.00	742,778.00	392,316.86	742,778.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	83,046.00	36,696.00	36,695.69	36,696.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,528,002.00)	(3,570,443.00)	0.00	(3,570,443.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	303,434.00	59,471.00	36,005.82	59,471.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			98,590,396.00	128,983,705.00	68,523,604.64	128,983,705.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,318,916.00)	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Community Day Schools Transfer	2430	8091	0.00	0.00	0.00	0.00	0.00	0.0%
Special Education ADA Transfer	6500	8091	1,318,916.00	0.00	0.00	0.00	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	172,360.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(884,698.00)	(920,308.00)	(447,304.33)	(920,308.00)	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			97,878,058.00	128,063,397.00	68,076,300.31	128,063,397.00	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	1,145,562.00	1,145,562.00	0.00	1,145,562.00	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%
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	452.00	451.58	452.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00	0.00	0.0%

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

Description	Resource Codes	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	6,159,862.00	8,192,482.00	3,011,444.54	8,192,482.00	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	883,866.00	1,184,745.00	524,133.86	1,184,745.00	0.00	0.0%
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	620,855.00	854,206.00	579,827.50	854,206.00	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	2,259,875.00	2,575,381.00	1,154,939.00	2,575,381.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	170,330.00	201,893.00	0.00	201,893.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	292,500.00	536,920.00	104,176.76	536,920.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	81,645.00	68,663.61	81,645.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,592,850.00	14,773,286.00	5,443,636.85	14,773,286.00	0.00	0.0%
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	2,749,419.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	4,249,735.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	41,023.00	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	3,751,713.00	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	861,206.00	657,181.00	657,181.00	657,181.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi:		8560	3,121,152.00	3,328,764.00	993,935.02	3,328,764.00	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	1,780,312.00	1,780,312.00	1,157,202.80	1,780,312.00	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	662,400.00	662,400.00	529,920.00	662,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	9,961,185.00	4,254,391.00	4,208,115.86	4,254,391.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			27,178,145.00	10,683,048.00	7,546,354.68	10,683,048.00	0.00	0.0%

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General Fund
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Revenues, Expenditures, and Changes in Fund Balance

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
OTHER LOCAL REVENUE								
Other Local Revenue								
County and District Taxes								
Other Restricted Levies								
Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes								
Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds								
Not Subject to LCFF/RL Deduction		8625	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	500.00	2,596.00	2,595.64	2,596.00	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	12,000.00	18,562.00	18,561.66	18,562.00	0.00	0.0%
Interest		8660	140,000.00	140,000.00	98,490.91	140,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	95,700.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	195,000.00	195,000.00	104,875.30	195,000.00	0.00	0.0%
Interagency Services	All Other	8677	773,696.00	816,683.00	133,771.49	816,683.00	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	316,192.00	766,150.00	445,294.80	766,150.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,619,989.00	3,660,165.00	2,013,091.00	3,660,165.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			5,153,077.00	5,599,156.00	2,816,680.80	5,599,156.00	0.00	0.0%
TOTAL, REVENUES			141,802,130.00	159,118,887.00	83,882,972.64	159,118,887.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	55,271,406.00	56,284,453.00	30,016,601.46	56,284,453.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	3,524,343.00	3,587,450.00	1,960,175.83	3,587,450.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	7,746,783.00	7,889,612.00	4,451,530.83	7,889,612.00	0.00	0.0%
Other Certificated Salaries		1900	2,365,602.00	2,484,492.00	1,371,840.52	2,484,492.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			68,908,134.00	70,246,007.00	37,800,148.64	70,246,007.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,695,470.00	2,764,767.00	1,450,585.92	2,764,767.00	0.00	0.0%
Classified Support Salaries		2200	7,432,707.00	7,793,373.00	4,606,180.88	7,793,373.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	668,231.00	847,072.00	451,754.24	847,072.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	5,503,610.00	6,330,185.00	3,489,299.11	6,330,185.00	0.00	0.0%
Other Classified Salaries		2900	1,083,627.00	1,200,209.00	637,489.12	1,200,209.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			17,383,645.00	18,935,606.00	10,635,309.27	18,935,606.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	5,539,638.00	5,677,179.00	3,027,059.46	5,677,179.00	0.00	0.0%
PERS		3201-3202	1,818,600.00	1,983,963.00	1,094,317.99	1,983,963.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	2,307,688.00	2,525,337.00	1,353,675.32	2,525,337.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	19,747,666.00	21,188,674.00	12,096,006.90	21,188,674.00	0.00	0.0%
Unemployment Insurance		3501-3502	87,798.00	89,638.00	36,154.21	89,638.00	0.00	0.0%
Workers' Compensation		3601-3602	1,571,145.00	1,619,401.00	867,707.66	1,619,401.00	0.00	0.0%
OPEB, Allocated		3701-3702	2,152,998.00	2,020,833.00	1,109,065.00	2,020,833.00	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	164,500.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,107,565.00	1,124,330.00	1,098,389.27	1,124,330.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			34,497,598.00	36,229,355.00	20,682,375.81	36,229,355.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	2,016,805.00	2,680,176.00	352,722.12	2,680,176.00	0.00	0.0%
Books and Other Reference Materials		4200	196.00	91,747.00	26,147.19	91,747.00	0.00	0.0%
Materials and Supplies		4300	9,313,956.00	12,187,363.00	2,236,062.75	12,187,363.00	0.00	0.0%
Noncapitalized Equipment		4400	251,367.00	957,896.00	453,808.35	957,896.00	0.00	0.0%
Food		4700	0.00	1,245.00	194.25	1,245.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			11,582,324.00	15,918,427.00	3,068,934.66	15,918,427.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,131,972.00	3,737,655.00	1,473,942.96	3,737,655.00	0.00	0.0%
Travel and Conferences		5200	200,156.00	598,617.00	190,222.67	598,617.00	0.00	0.0%
Dues and Memberships		5300	13,771.00	53,719.00	46,058.30	53,719.00	0.00	0.0%
Insurance		5400-5450	794,231.00	837,556.00	835,189.14	837,556.00	0.00	0.0%
Operations and Housekeeping Services		5500	3,048,299.00	2,990,030.00	1,655,240.52	2,990,030.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,125,398.00	1,229,511.00	538,711.07	1,229,511.00	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	(118,617.00)	(121,195.00)	(38,966.94)	(121,195.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,594,438.00	4,058,525.00	1,960,596.55	4,058,525.00	0.00	0.0%
Communications		5900	199,881.00	250,606.00	173,108.97	250,606.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			8,989,529.00	13,635,024.00	6,834,103.24	13,635,024.00	0.00	0.0%

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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	354.00	0.00	354.00	0.00	0.0%
Land Improvements		6170	0.00	13,526.00	13,526.00	13,526.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	80,835.00	24,753.68	80,835.00	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	161,000.00	228,731.00	38,259.26	228,731.00	0.00	0.0%
Equipment Replacement		6500	300,000.00	398,477.00	42,076.80	398,477.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			461,000.00	721,923.00	118,615.74	721,923.00	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	15,000.00	21,023.00	21,023.00	21,023.00	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	652,927.00	631,173.00	302,402.68	631,173.00	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	209,953.00	209,953.00	177,565.53	209,953.00	0.00	0.0%
Other Debt Service - Principal		7439	509,823.00	590,823.00	323,506.31	590,823.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,387,703.00	1,452,972.00	824,497.52	1,452,972.00	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	(592,387.00)	(608,762.00)	(424.78)	(608,762.00)	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			(592,387.00)	(608,762.00)	(424.78)	(608,762.00)	0.00	0.0%
TOTAL, EXPENDITURES			142,617,546.00	156,530,552.00	79,963,560.10	156,530,552.00	0.00	0.0%

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General Fund
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INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,935.00	18,935.00	0.00	18,935.00	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	1,491,719.00	0.00	1,491,719.00	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	660,231.00	660,231.00	660,231.00	660,231.00	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	600,000.00	600,000.00	600,000.00	600,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,260,231.00	2,751,950.00	1,260,231.00	2,751,950.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	66,974.00	0.00	66,974.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	66,974.00	0.00	66,974.00	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	9,335.00	9,335.00	3,775.00	9,335.00	0.00	0.0%
(d) TOTAL, USES			9,335.00	9,335.00	3,775.00	9,335.00	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)			(1,250,631.00)	(2,675,376.00)	(1,264,006.00)	(2,675,376.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	96,559,142.00	128,063,397.00	68,076,300.31	128,063,397.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	21,645.00	21,645.00	21,645.00	0.00	0.0%
3) Other State Revenue		8300-8599	17,071,029.00	3,314,798.00	1,541,109.99	3,314,798.00	0.00	0.0%
4) Other Local Revenue		8600-8799	543,302.00	627,872.00	410,777.17	627,872.00	0.00	0.0%
5) TOTAL, REVENUES			114,173,473.00	132,027,712.00	70,049,832.47	132,027,712.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	56,266,914.00	59,114,823.00	31,865,085.48	59,114,823.00	0.00	0.0%
2) Classified Salaries		2000-2999	10,655,055.00	12,110,092.00	6,827,638.91	12,110,092.00	0.00	0.0%
3) Employee Benefits		3000-3999	25,892,407.00	28,182,225.00	16,178,526.06	28,182,225.00	0.00	0.0%
4) Books and Supplies		4000-4999	4,230,463.00	5,368,898.00	1,442,600.27	5,368,898.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	7,311,653.00	7,816,042.00	4,635,618.55	7,816,042.00	0.00	0.0%
6) Capital Outlay		6000-6999	461,000.00	485,856.00	79,952.65	485,856.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	734,776.00	821,799.00	522,094.84	821,799.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	(1,488,365.00)	(1,377,423.00)	(82,430.35)	(1,377,423.00)	0.00	0.0%
9) TOTAL, EXPENDITURES			104,063,903.00	112,522,312.00	61,469,086.42	112,522,312.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			10,109,570.00	19,505,400.00	8,580,746.05	19,505,400.00		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
b) Transfers Out		7600-7629	1,260,231.00	2,751,950.00	1,260,231.00	2,751,950.00	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	9,335.00	9,335.00	3,775.00	9,335.00	0.00	0.0%
3) Contributions		8980-8999	(10,924,986.00)	(15,707,893.00)	0.00	(15,707,893.00)	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(12,175,617.00)	(18,450,243.00)	(1,264,006.00)	(18,450,243.00)		

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			(2,066,047.00)	1,055,157.00	7,316,740.05	1,055,157.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	40,594,435.20	40,594,435.20		40,594,435.20	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			40,594,435.20	40,594,435.20		40,594,435.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			40,594,435.20	40,594,435.20		40,594,435.20		
2) Ending Balance, June 30 (E + F1e)			38,528,388.20	41,649,592.20		41,649,592.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	28,000.00	28,000.00		28,000.00		
Stores		9712	280,838.88	280,838.88		280,838.88		
Prepaid Expenditures		9713	25,247.10	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	7,615,213.47	6,869,158.94		6,869,158.94		
Equipment Replacement - RS 0170	0000	9780	935,067.41					
Technology Infrastructure - RS 0010	0000	9780	2,340,114.42					
Textbooks - RS 0010	0000	9780	1,601,306.60					
GASB 16 - Va Accrual	0000	9780	786,503.53					
Other - RS 0150 & 0510	0000	9780	447,453.97					
Textbooks - RS 1100	1100	9780	1,225,981.00					
Other - PACES, Mammoth Project, & L	1100	9780	278,786.54					
Equipment Replacement - RS 0170	0000	9780		935,067.41				
Technology Infrastructure - RS 0010	0000	9780		2,340,114.42				
Textbooks - RS 0010	0000	9780		1,601,306.60				
GASB 16 - Va Accrual	0000	9780		530,477.00				
Other - RS 0150 & 0510	0000	9780		236,212.97				
Textbooks - RS 1100	1100	9780		1,225,980.54				
Equipment Replacement - RS 0170	0000	9780				935,067.41		
Technology Infrastructure - RS 0010	0000	9780				2,340,114.42		
Textbooks - RS 0010	0000	9780				1,601,306.60		
GASB 16 - Va Accrual	0000	9780				530,477.00		
Other - RS 0150 & 0510	0000	9780				236,212.97		
Textbooks - RS 1100	1100	9780				1,225,980.54		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	4,445,627.00	4,778,755.00		4,778,755.00		
Unassigned/Unappropriated Amount		9790	26,133,461.75	29,692,839.38		29,692,839.38		

Description	Resource Codes	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	64,622,511.00	93,086,846.00	48,677,350.00	93,086,846.00	0.00	0.0%
Education Protection Account State Aid - Current Year		8012	15,832,432.00	17,547,688.00	8,809,045.00	17,547,688.00	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%
Tax Relief Subventions								
Homeowners' Exemptions		8021	287,499.00	280,216.00	143,613.37	280,216.00	0.00	0.0%
Timber Yield Tax		8022	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8029	0.00	0.00	0.00	0.00	0.00	0.0%
County & District Taxes								
Secured Roll Taxes		8041	20,146,882.00	20,800,453.00	10,428,577.90	20,800,453.00	0.00	0.0%
Unsecured Roll Taxes		8042	842,594.00	742,778.00	392,316.86	742,778.00	0.00	0.0%
Prior Years' Taxes		8043	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8044	83,046.00	36,696.00	36,695.69	36,696.00	0.00	0.0%
Education Revenue Augmentation Fund (ERAF)		8045	(3,528,002.00)	(3,570,443.00)	0.00	(3,570,443.00)	0.00	0.0%
Community Redevelopment Funds (SB 617/699/1992)		8047	303,434.00	59,471.00	36,005.82	59,471.00	0.00	0.0%
Penalties and Interest from Delinquent Taxes		8048	0.00	0.00	0.00	0.00	0.00	0.0%
Miscellaneous Funds (EC 41604)								
Royalties and Bonuses		8081	0.00	0.00	0.00	0.00	0.00	0.0%
Other In-Lieu Taxes		8082	0.00	0.00	0.00	0.00	0.00	0.0%
Less: Non-LCFF/Revenue Limit (50%) Adjustment		8089	0.00	0.00	0.00	0.00	0.00	0.0%
Subtotal, LCFF/Revenue Limit Sources			98,590,396.00	128,983,705.00	68,523,604.64	128,983,705.00	0.00	0.0%
LCFF/Revenue Limit Transfers								
Unrestricted LCFF/Revenue Limit Transfers - Current Year	0000	8091	(1,318,916.00)	0.00	0.00	0.00	0.00	0.0%
Continuation Education ADA Transfer	2200	8091						
Community Day Schools Transfer	2430	8091						
Special Education ADA Transfer	6500	8091						
All Other LCFF/Revenue Limit Transfers - Current Year	All Other	8091	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction Transfer		8092	172,360.00	0.00	0.00	0.00	0.00	0.0%
Transfers to Charter Schools in Lieu of Property Taxes		8096	(884,698.00)	(920,308.00)	(447,304.33)	(920,308.00)	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			96,559,142.00	128,063,397.00	68,076,300.31	128,063,397.00	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		
Special Education Discretionary Grants		8182	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00		
Forest Reserve Funds		8260	0.00	0.00	0.00	0.00	0.00	0.0%
Flood Control Funds		8270	0.00	0.00	0.00	0.00	0.00	0.0%
Wildlife Reserve Funds		8280	0.00	0.00	0.00	0.00	0.00	0.0%
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from Federal Sources		8287	0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290						
NCLB: Title I, Part D, Local Delinquent Program	3025	8290						
NCLB: Title II, Part A, Teacher Quality	4035	8290						
NCLB: Title III, Immigration Education Program	4201	8290						
NCLB: Title III, Limited English Proficient (LEP) Student Program	4203	8290						
NCLB: Title V, Part B, Public Charter Schools Grant Program (PCSGP)	4610	8290						
Other No Child Left Behind	3011-3020, 3026-3205, 4036-4126, 5510	8290						
Vocational and Applied Technology Education	3500-3699	8290						
Safe and Drug Free Schools	3700-3799	8290						
All Other Federal Revenue	All Other	8290	0.00	21,645.00	21,645.00	21,645.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	21,645.00	21,645.00	21,645.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
Community Day School Additional Funding Current Year	2430	8311						
Prior Years	2430	8319						
ROC/P Entitlement Current Year	6355-6360	8311						
Prior Years	6355-6360	8319						
Special Education Master Plan Current Year	6500	8311						
Prior Years	6500	8319						
Home-to-School Transportation	7230	8311						
Economic Impact Aid	7090-7091	8311						
Spec. Ed. Transportation	7240	8311						
All Other State Apportionments - Current Year	All Other	8311	0.00	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	3,751,713.00	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	861,206.00	657,181.00	657,181.00	657,181.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materials		8560	2,524,271.00	2,617,617.00	883,928.99	2,617,617.00	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	9,933,839.00	40,000.00	0.00	40,000.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
TOTAL, OTHER STATE REVENUE			17,071,029.00	3,314,798.00	1,541,109.99	3,314,798.00	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)
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	500.00	2,596.00	2,595.64	2,596.00	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	12,000.00	18,562.00	18,561.66	18,562.00	0.00	0.0%
Interest		8660	140,000.00	140,000.00	98,490.91	140,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Resident Students		8672	0.00	0.00	0.00	0.00	0.00	0.0%
Transportation Fees From Individuals		8675	0.00	0.00	0.00	0.00		
Transportation Services	7230, 7240	8677						
Interagency Services	All Other	8677	74,610.00	74,610.00	41,644.14	74,610.00	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	316,192.00	392,104.00	249,484.82	392,104.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791						
From County Offices	6500	8792						
From JPAs	6500	8793						
ROC/P Transfers								
From Districts or Charter Schools	6360	8791						
From County Offices	6360	8792						
From JPAs	6360	8793						
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			543,302.00	627,872.00	410,777.17	627,872.00	0.00	0.0%
TOTAL, REVENUES			114,173,473.00	132,027,712.00	70,049,832.47	132,027,712.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
Certificated Teachers' Salaries		1100	46,912,542.00	48,630,748.00	26,037,480.08	48,630,748.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	2,621,789.00	2,844,701.00	1,548,385.03	2,844,701.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	6,399,968.00	6,674,777.00	3,756,480.95	6,674,777.00	0.00	0.0%
Other Certificated Salaries		1900	332,615.00	964,597.00	522,739.42	964,597.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			56,266,914.00	59,114,823.00	31,865,085.48	59,114,823.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	662,714.00	746,554.00	383,496.67	746,554.00	0.00	0.0%
Classified Support Salaries		2200	3,699,558.00	4,029,514.00	2,422,938.32	4,029,514.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	388,765.00	510,388.00	259,032.43	510,388.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	4,913,083.00	5,733,556.00	3,184,956.70	5,733,556.00	0.00	0.0%
Other Classified Salaries		2900	990,935.00	1,090,080.00	577,214.79	1,090,080.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			10,655,055.00	12,110,092.00	6,827,638.91	12,110,092.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	4,529,824.00	4,795,248.00	2,561,700.53	4,795,248.00	0.00	0.0%
PERS		3201-3202	1,103,987.00	1,271,412.00	699,058.64	1,271,412.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	1,608,199.00	1,826,941.00	972,670.01	1,826,941.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	14,509,878.00	16,184,197.00	9,242,594.60	16,184,197.00	0.00	0.0%
Unemployment Insurance		3501-3502	78,241.00	80,728.00	31,415.46	80,728.00	0.00	0.0%
Workers' Compensation		3601-3602	1,217,710.00	1,295,281.00	693,533.03	1,295,281.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,668,769.00	1,614,791.00	886,004.12	1,614,791.00	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	77,350.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,098,449.00	1,113,627.00	1,091,549.67	1,113,627.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			25,892,407.00	28,182,225.00	16,178,526.06	28,182,225.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	1,419,924.00	1,498,778.00	15,634.21	1,498,778.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	19,552.00	3,106.80	19,552.00	0.00	0.0%
Materials and Supplies		4300	2,597,699.00	3,222,631.00	1,091,983.22	3,222,631.00	0.00	0.0%
Noncapitalized Equipment		4400	212,840.00	626,692.00	331,681.79	626,692.00	0.00	0.0%
Food		4700	0.00	1,245.00	194.25	1,245.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			4,230,463.00	5,368,898.00	1,442,600.27	5,368,898.00	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	167,777.00	266,552.00	119,993.30	266,552.00	0.00	0.0%
Dues and Memberships		5300	13,369.00	40,562.00	33,109.30	40,562.00	0.00	0.0%
Insurance		5400-5450	771,223.00	809,903.00	807,536.68	809,903.00	0.00	0.0%
Operations and Housekeeping Services		5500	2,995,194.00	2,936,837.00	1,646,201.11	2,936,837.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	539,195.00	605,832.00	289,776.37	605,832.00	0.00	0.0%
Transfers of Direct Costs		5710	511,437.00	429,899.00	239,319.38	429,899.00	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(20,783.00)	(23,283.00)	(10,276.95)	(23,283.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	2,134,635.00	2,534,913.00	1,352,203.45	2,534,913.00	0.00	0.0%
Communications		5900	199,606.00	214,827.00	157,755.91	214,827.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			7,311,653.00	7,816,042.00	4,635,618.55	7,816,042.00	0.00	0.0%

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Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: Special Reserve Fund		8912	0.00	0.00	0.00	0.00	0.00	0.0%
From: Bond Interest and Redemption Fund		8914	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	18,935.00	18,935.00	0.00	18,935.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			18,935.00	18,935.00	0.00	18,935.00	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	1,491,719.00	0.00	1,491,719.00	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	660,231.00	660,231.00	660,231.00	660,231.00	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	600,000.00	600,000.00	600,000.00	600,000.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,260,231.00	2,751,950.00	1,260,231.00	2,751,950.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
State Apportionments Emergency Apportionments		8931	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	9,335.00	9,335.00	3,775.00	9,335.00	0.00	0.0%
(d) TOTAL, USES			9,335.00	9,335.00	3,775.00	9,335.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	(10,924,986.00)	(15,707,893.00)	0.00	(15,707,893.00)	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			(10,924,986.00)	(15,707,893.00)	0.00	(15,707,893.00)	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(12,175,617.00)	(18,450,243.00)	(1,264,006.00)	(18,450,243.00)	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	1,318,916.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	11,592,850.00	14,751,641.00	5,421,991.85	14,751,641.00	0.00	0.0%
3) Other State Revenue		8300-8599	10,107,116.00	7,368,250.00	6,005,244.69	7,368,250.00	0.00	0.0%
4) Other Local Revenue		8600-8799	4,609,775.00	4,971,284.00	2,405,903.63	4,971,284.00	0.00	0.0%
5) TOTAL, REVENUES			27,628,657.00	27,091,175.00	13,833,140.17	27,091,175.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	12,641,220.00	11,131,184.00	5,935,063.16	11,131,184.00	0.00	0.0%
2) Classified Salaries		2000-2999	6,728,590.00	6,825,514.00	3,807,670.36	6,825,514.00	0.00	0.0%
3) Employee Benefits		3000-3999	8,605,191.00	8,047,130.00	4,503,849.75	8,047,130.00	0.00	0.0%
4) Books and Supplies		4000-4999	7,351,861.00	10,549,529.00	1,626,334.39	10,549,529.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	1,677,876.00	5,818,982.00	2,198,484.69	5,818,982.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	236,067.00	38,663.08	236,067.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299						
		7400-7499	652,927.00	631,173.00	302,402.68	631,173.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	895,978.00	768,661.00	82,005.57	768,661.00	0.00	0.0%
9) TOTAL, EXPENDITURES			38,553,643.00	44,008,240.00	18,494,473.68	44,008,240.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			(10,924,986.00)	(16,917,065.00)	(4,661,333.51)	(16,917,065.00)		
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	66,974.00	0.00	66,974.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	10,924,986.00	15,707,893.00	0.00	15,707,893.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			10,924,986.00	15,774,867.00	0.00	15,774,867.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			0.00	(1,142,198.00)	(4,661,333.51)	(1,142,198.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,530,290.46	1,530,290.46		1,530,290.46	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)			1,530,290.46	1,530,290.46		1,530,290.46		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,530,290.46	1,530,290.46		1,530,290.46		
2) Ending Balance, June 30 (E + F1e)			1,530,290.46	388,092.46		388,092.46		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	388,093.23	0.00		388,093.23		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	1,142,197.23	388,093.93		0.70		
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	(1.47)		(1.47)		

Description	Resource Codes	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	1,318,916.00	0.00	0.00	0.00	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			1,318,916.00	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	1,145,562.00	1,145,562.00	0.00	1,145,562.00	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%
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	452.00	451.58	452.00	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	6,159,862.00	8,192,482.00	3,011,444.54	8,192,482.00	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	883,866.00	1,184,745.00	524,133.86	1,184,745.00	0.00	0.0%
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	620,855.00	854,206.00	579,827.50	854,206.00	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	2,259,875.00	2,575,381.00	1,154,939.00	2,575,381.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	170,330.00	201,893.00	0.00	201,893.00	0.00	0.0%
Safe and Drug Free Schools	3700-3799	8290	292,500.00	536,920.00	104,176.76	536,920.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	60,000.00	60,000.00	47,018.61	60,000.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			11,592,850.00	14,751,641.00	5,421,991.85	14,751,641.00	0.00	0.0%
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	2,749,419.00	0.00	0.00	0.00	0.00	0.0%
Economic Impact Aid	7090-7091	8311	4,249,735.00	0.00	0.00	0.00	0.00	0.0%
Spec. Ed. Transportation	7240	8311	41,023.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Current Year	All Other	8311	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Apportionments - Prior Years	All Other	8319	0.00	0.00	0.00	0.00	0.00	0.0%
Year Round School Incentive		8425	0.00	0.00	0.00	0.00	0.00	0.0%
Class Size Reduction, K-3		8434	0.00	0.00	0.00	0.00		
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Mandated Costs Reimbursements		8550	0.00	0.00	0.00	0.00	0.00	0.0%
Lottery - Unrestricted and Instructional Materi		8560	596,881.00	711,147.00	110,006.03	711,147.00	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	1,780,312.00	1,780,312.00	1,157,202.80	1,780,312.00	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	662,400.00	662,400.00	529,920.00	662,400.00	0.00	0.0%
All Other State Revenue	All Other	8590	27,346.00	4,214,391.00	4,208,115.86	4,214,391.00	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)
TOTAL, OTHER STATE REVENUE			10,107,116.00	7,368,250.00	6,005,244.69	7,368,250.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (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	95,700.00	0.00	0.00	0.00	0.00	0.0%
Transportation Services	7230, 7240	8677	195,000.00	195,000.00	104,875.30	195,000.00	0.00	0.0%
Interagency Services	All Other	8677	699,086.00	742,073.00	92,127.35	742,073.00	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	0.00	374,046.00	195,809.98	374,046.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In		8781-8783	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers Of Apportionments								
Special Education SELPA Transfers								
From Districts or Charter Schools	6500	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6500	8792	3,619,989.00	3,660,165.00	2,013,091.00	3,660,165.00	0.00	0.0%
From JPAs	6500	8793	0.00	0.00	0.00	0.00	0.00	0.0%
ROC/P Transfers								
From Districts or Charter Schools	6360	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	6360	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	6360	8793	0.00	0.00	0.00	0.00	0.00	0.0%
Other Transfers of Apportionments								
From Districts or Charter Schools	All Other	8791	0.00	0.00	0.00	0.00	0.00	0.0%
From County Offices	All Other	8792	0.00	0.00	0.00	0.00	0.00	0.0%
From JPAs	All Other	8793	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			4,609,775.00	4,971,284.00	2,405,903.63	4,971,284.00	0.00	0.0%
TOTAL, REVENUES			27,628,657.00	27,091,175.00	13,833,140.17	27,091,175.00	0.00	0.0%

		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)
Description	Resource Codes							
CERTIFICATED SALARIES								
Certificated Teachers' Salaries		1100	8,358,864.00	7,653,705.00	3,979,121.38	7,653,705.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	902,554.00	742,749.00	411,790.80	742,749.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	1,346,815.00	1,214,835.00	695,049.88	1,214,835.00	0.00	0.0%
Other Certificated Salaries		1900	2,032,987.00	1,519,895.00	849,101.10	1,519,895.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			12,641,220.00	11,131,184.00	5,935,063.16	11,131,184.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	2,032,756.00	2,018,213.00	1,067,089.25	2,018,213.00	0.00	0.0%
Classified Support Salaries		2200	3,733,149.00	3,763,859.00	2,183,242.56	3,763,859.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	279,466.00	336,684.00	192,721.81	336,684.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	590,527.00	596,629.00	304,342.41	596,629.00	0.00	0.0%
Other Classified Salaries		2900	92,692.00	110,129.00	60,274.33	110,129.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			6,728,590.00	6,825,514.00	3,807,670.36	6,825,514.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	1,009,814.00	881,931.00	465,358.93	881,931.00	0.00	0.0%
PERS		3201-3202	714,613.00	712,551.00	395,259.35	712,551.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	699,489.00	698,396.00	381,005.31	698,396.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	5,237,788.00	5,004,477.00	2,853,412.30	5,004,477.00	0.00	0.0%
Unemployment Insurance		3501-3502	9,557.00	8,910.00	4,738.75	8,910.00	0.00	0.0%
Workers' Compensation		3601-3602	353,435.00	324,120.00	174,174.63	324,120.00	0.00	0.0%
OPEB, Allocated		3701-3702	484,229.00	406,042.00	223,060.88	406,042.00	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	87,150.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	9,116.00	10,703.00	6,839.60	10,703.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			8,605,191.00	8,047,130.00	4,503,849.75	8,047,130.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	596,881.00	1,181,398.00	337,087.91	1,181,398.00	0.00	0.0%
Books and Other Reference Materials		4200	196.00	72,195.00	23,040.39	72,195.00	0.00	0.0%
Materials and Supplies		4300	6,716,257.00	8,964,732.00	1,144,079.53	8,964,732.00	0.00	0.0%
Noncapitalized Equipment		4400	38,527.00	331,204.00	122,126.56	331,204.00	0.00	0.0%
Food		4700	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			7,351,861.00	10,549,529.00	1,626,334.39	10,549,529.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	1,131,972.00	3,737,655.00	1,473,942.96	3,737,655.00	0.00	0.0%
Travel and Conferences		5200	32,379.00	332,065.00	70,229.37	332,065.00	0.00	0.0%
Dues and Memberships		5300	402.00	13,157.00	12,949.00	13,157.00	0.00	0.0%
Insurance		5400-5450	23,008.00	27,653.00	27,652.46	27,653.00	0.00	0.0%
Operations and Housekeeping Services		5500	53,105.00	53,193.00	9,039.41	53,193.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	586,203.00	623,679.00	248,934.70	623,679.00	0.00	0.0%
Transfers of Direct Costs		5710	(511,437.00)	(429,899.00)	(239,319.38)	(429,899.00)	0.00	0.0%
Transfers of Direct Costs - Interfund		5750	(97,834.00)	(97,912.00)	(28,689.99)	(97,912.00)	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	459,803.00	1,523,612.00	608,393.10	1,523,612.00	0.00	0.0%
Communications		5900	275.00	35,779.00	15,353.06	35,779.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			1,677,876.00	5,818,982.00	2,198,484.69	5,818,982.00	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)
CAPITAL OUTLAY								
Land		6100	0.00	354.00	0.00	354.00	0.00	0.0%
Land Improvements		6170	0.00	13,526.00	13,526.00	13,526.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	74,436.00	18,354.68	74,436.00	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	47,751.00	6,782.40	47,751.00	0.00	0.0%
Equipment Replacement		6500	0.00	100,000.00	0.00	100,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	236,067.00	38,663.08	236,067.00	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	652,927.00	631,173.00	302,402.68	631,173.00	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)			652,927.00	631,173.00	302,402.68	631,173.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs		7310	895,978.00	768,661.00	82,005.57	768,661.00	0.00	0.0%
Transfers of Indirect Costs - Interfund		7350	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			895,978.00	768,661.00	82,005.57	768,661.00	0.00	0.0%
TOTAL, EXPENDITURES			38,553,643.00	44,008,240.00	18,494,473.68	44,008,240.00	0.00	0.0%

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

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff (E/B) (F)
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	0.00	0.00	0.00	0.00	0.00	0.0%
To: Cafeteria Fund		7616	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
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	66,974.00	0.00	66,974.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	66,974.00	0.00	66,974.00	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	10,924,986.00	15,707,893.00	0.00	15,707,893.00	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			10,924,986.00	15,707,893.00	0.00	15,707,893.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES								
(a - b + c - d + e)			10,924,986.00	15,774,867.00	0.00	15,774,867.00	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	147,805.00	200,303.00	15,368.00	200,303.00	0.00	0.0%
3) Other State Revenue		8300-8599	49,277.00	50,248.00	3,032.00	50,248.00	0.00	0.0%
4) Other Local Revenue		8600-8799	224,680.00	305,849.00	81,572.40	305,849.00	0.00	0.0%
5) TOTAL, REVENUES			421,762.00	556,400.00	99,972.40	556,400.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	399,467.00	448,276.00	199,167.60	448,276.00	0.00	0.0%
2) Classified Salaries		2000-2999	233,946.00	252,544.00	132,128.62	252,544.00	0.00	0.0%
3) Employee Benefits		3000-3999	218,625.00	217,965.00	110,901.26	217,965.00	0.00	0.0%
4) Books and Supplies		4000-4999	192,079.00	224,835.00	8,494.88	224,835.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	115,095.00	167,453.00	51,031.66	167,453.00	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	8,617.00	10,282.00	424.78	10,282.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,167,829.00	1,321,355.00	502,148.80	1,321,355.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(746,067.00)	(764,955.00)	(402,176.40)	(764,955.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	600,000.00	600,000.00	600,000.00	600,000.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	9,576.00	9,575.69	9,576.00	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			600,000.00	590,424.00	590,424.31	590,424.00		

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)			(146,067.00)	(174,531.00)	188,247.91	(174,531.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	758,816.37	758,816.37		758,816.37	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)			758,816.37	758,816.37		758,816.37		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			758,816.37	758,816.37		758,816.37		
2) Ending Balance, June 30 (E + F1e)			612,749.37	584,285.37		584,285.37		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	2,000.00	2,000.00		2,000.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	11,952.84	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	598,796.53	582,285.53		582,285.53		
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	(0.16)		(0.16)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
FEDERAL REVENUE								
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
No Child Left Behind	3105, 3200, 4045	8290	0.00	0.00	0.00	0.00	0.00	0.0%
Vocational and Applied Technology Education	3500-3699	8290	13,514.00	13,514.00	0.00	13,514.00	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	134,291.00	186,789.00	15,368.00	186,789.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			147,805.00	200,303.00	15,368.00	200,303.00	0.00	0.0%
OTHER STATE REVENUE								
Other State Apportionments								
All Other State Apportionments - Current Year	All Other	8311	4,544.00	5,515.00	3,032.00	5,515.00	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	44,733.00	44,733.00	0.00	44,733.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			49,277.00	50,248.00	3,032.00	50,248.00	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	3,000.00	3,000.00	2,025.40	3,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts								
Adult Education Fees		8671	125,000.00	169,360.00	79,547.00	169,360.00	0.00	0.0%
Interagency Services		8677	0.00	31,376.00	0.00	31,376.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	96,680.00	102,113.00	0.00	102,113.00	0.00	0.0%
Tuition		8710	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			224,680.00	305,849.00	81,572.40	305,849.00	0.00	0.0%
TOTAL, REVENUES			421,762.00	556,400.00	99,972.40	556,400.00		

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	302,331.00	349,197.00	141,371.83	349,197.00	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	97,136.00	99,079.00	57,795.77	99,079.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			399,467.00	448,276.00	199,167.60	448,276.00	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	29,981.00	31,445.00	18,350.90	31,445.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	62,418.00	65,485.00	35,166.48	65,485.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	133,427.00	146,477.00	73,565.08	146,477.00	0.00	0.0%
Other Classified Salaries		2900	8,140.00	9,137.00	5,046.16	9,137.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			233,946.00	252,544.00	132,128.62	252,544.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	30,614.00	34,224.00	13,382.87	34,224.00	0.00	0.0%
PERS		3201-3202	24,135.00	29,612.00	15,089.51	29,612.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	25,120.00	28,761.00	14,532.41	28,761.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	107,540.00	96,719.00	54,055.05	96,719.00	0.00	0.0%
Unemployment Insurance		3501-3502	315.00	347.00	164.25	347.00	0.00	0.0%
Workers' Compensation		3601-3602	11,664.00	12,549.00	5,982.29	12,549.00	0.00	0.0%
OPEB, Allocated		3701-3702	15,979.00	15,753.00	7,694.88	15,753.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,258.00	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			218,625.00	217,965.00	110,901.26	217,965.00	0.00	0.0%
BOOKS AND SUPPLIES								
Approved Textbooks and Core Curricula Materials		4100	0.00	3,085.00	0.00	3,085.00	0.00	0.0%
Books and Other Reference Materials		4200	0.00	1,385.00	943.25	1,385.00	0.00	0.0%
Materials and Supplies		4300	189,337.00	217,623.00	7,551.63	217,623.00	0.00	0.0%
Noncapitalized Equipment		4400	2,742.00	2,742.00	0.00	2,742.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			192,079.00	224,835.00	8,494.88	224,835.00	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	1,500.00	1,625.00	125.00	1,625.00	0.00	0.0%
Dues and Memberships		5300	1,356.00	1,356.00	810.00	1,356.00	0.00	0.0%
Insurance		5400-5450	2,501.00	2,512.00	2,511.28	2,512.00	0.00	0.0%
Operations and Housekeeping Services		5500	25,000.00	25,000.00	6,692.55	25,000.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	5,200.00	5,741.00	541.00	5,741.00	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	6,539.00	6,539.00	2,807.76	6,539.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	70,849.00	122,530.00	37,544.07	122,530.00	0.00	0.0%
Communications		5900	2,150.00	2,150.00	0.00	2,150.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			115,095.00	167,453.00	51,031.66	167,453.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Tuition								
Tuition, Excess Costs, and/or Deficit Payments Payments to Districts or Charter Schools		7141	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to County Offices		7142	0.00	0.00	0.00	0.00	0.00	0.0%
Payments to JPAs		7143	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	8,617.00	10,282.00	424.78	10,282.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			8,617.00	10,282.00	424.78	10,282.00	0.00	0.0%
TOTAL, EXPENDITURES			1,167,829.00	1,321,355.00	502,148.80	1,321,355.00		

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	600,000.00	600,000.00	600,000.00	600,000.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			600,000.00	600,000.00	600,000.00	600,000.00	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	9,576.00	9,575.69	9,576.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	9,576.00	9,575.69	9,576.00	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 Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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)			600,000.00	590,424.00	590,424.31	590,424.00		

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	1,423,867.00	1,796,555.00	780,832.24	1,796,555.00	0.00	0.0%
4) Other Local Revenue		8600-8799	91,551.00	183,933.00	15,663.94	183,933.00	0.00	0.0%
5) TOTAL, REVENUES			1,515,418.00	1,980,488.00	796,496.18	1,980,488.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	586,976.00	613,015.00	330,645.37	613,015.00	0.00	0.0%
2) Classified Salaries		2000-2999	314,888.00	410,315.00	228,953.71	410,315.00	0.00	0.0%
3) Employee Benefits		3000-3999	373,781.00	417,212.00	245,438.46	417,212.00	0.00	0.0%
4) Books and Supplies		4000-4999	113,661.00	472,442.00	38,356.25	472,442.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	19,930.00	42,252.00	12,197.84	42,252.00	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	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	72,447.00	75,919.00	0.00	75,919.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,515,418.00	2,064,890.00	855,591.63	2,064,890.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)								
			0.00	(84,402.00)	(59,095.45)	(84,402.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	9,576.00	9,575.69	9,576.00	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	9,576.00	9,575.69	9,576.00		

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	(74,826.00)	(49,519.76)	(74,826.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	74,826.24	74,826.24		74,826.24	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)			74,826.24	74,826.24		74,826.24		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			74,826.24	74,826.24		74,826.24		
2) Ending Balance, June 30 (E + F1e)			74,826.24	0.24		0.24		
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	74,826.24	0.24		0.24		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
Child Nutrition Programs		8220	0.00	0.00	0.00	0.00	0.00	0.0%
Interagency Contracts Between LEAs		8285	0.00	0.00	0.00	0.00	0.00	0.0%
NCLB: Title I, Part A, Basic Grants Low-Income and Neglected	3010	8290	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue	All Other	8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	0.00	0.00	0.00	0.00	0.00	0.0%
Child Development Apportionments		8530	0.00	0.00	0.00	0.00	0.00	0.0%
Pass-Through Revenues from State Sources		8587	0.00	0.00	0.00	0.00	0.00	0.0%
State Preschool	6105	8590	1,423,867.00	1,796,555.00	780,832.24	1,796,555.00	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			1,423,867.00	1,796,555.00	780,832.24	1,796,555.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Food Service Sales		8634	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	0.00	248.00	567.85	248.00	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	13,157.00	13,156.67	13,157.00	0.00	0.0%
Interagency Services		8677	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Fees and Contracts		8689	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	91,551.00	170,528.00	1,939.42	170,528.00	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			91,551.00	183,933.00	15,663.94	183,933.00	0.00	0.0%
TOTAL, REVENUES			1,515,418.00	1,980,488.00	796,496.18	1,980,488.00		

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	484,707.00	508,707.00	270,885.80	508,707.00	0.00	0.0%
Certificated Pupil Support Salaries		1200	23,246.00	23,704.00	12,740.58	23,704.00	0.00	0.0%
Certificated Supervisors' and Administrators' Salaries		1300	79,023.00	80,604.00	47,018.99	80,604.00	0.00	0.0%
Other Certificated Salaries		1900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CERTIFICATED SALARIES			586,976.00	613,015.00	330,645.37	613,015.00	0.00	0.0%
CLASSIFIED SALARIES								
Classified Instructional Salaries		2100	245,545.00	319,901.00	154,584.57	319,901.00	0.00	0.0%
Classified Support Salaries		2200	16,573.00	16,901.00	9,748.50	16,901.00	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	36,714.00	37,423.00	33,385.32	37,423.00	0.00	0.0%
Other Classified Salaries		2900	16,056.00	36,090.00	31,235.32	36,090.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			314,888.00	410,315.00	228,953.71	410,315.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	42,102.00	37,846.00	19,015.51	37,846.00	0.00	0.0%
PERS		3201-3202	21,694.00	32,797.00	22,489.17	32,797.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	38,290.00	45,303.00	28,204.29	45,303.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	227,443.00	259,971.00	151,721.52	259,971.00	0.00	0.0%
Unemployment Insurance		3501-3502	443.00	481.00	275.59	481.00	0.00	0.0%
Workers' Compensation		3601-3602	16,476.00	17,562.00	10,044.24	17,562.00	0.00	0.0%
OPEB, Allocated		3701-3702	22,558.00	21,896.00	12,738.15	21,896.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	3,419.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	1,356.00	1,356.00	949.99	1,356.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			373,781.00	417,212.00	245,438.46	417,212.00	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	10,103.00	0.00	10,103.00	0.00	0.0%
Materials and Supplies		4300	91,917.00	437,256.00	27,698.49	437,256.00	0.00	0.0%
Noncapitalized Equipment		4400	4,744.00	8,083.00	3,383.01	8,083.00	0.00	0.0%
Food		4700	17,000.00	17,000.00	7,274.75	17,000.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			113,661.00	472,442.00	38,356.25	472,442.00	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	7,000.00	10,503.00	4,609.69	10,503.00	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	2,200.00	681.91	2,200.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	1,000.00	1,000.00	0.00	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	7,200.00	9,778.00	1,344.39	9,778.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	4,730.00	18,771.00	5,561.85	18,771.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			19,930.00	42,252.00	12,197.84	42,252.00	0.00	0.0%
CAPITAL OUTLAY								
Land		6100	0.00	0.00	0.00	0.00	0.00	0.0%
Land Improvements		6170	0.00	0.00	0.00	0.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			33,735.00	33,735.00	0.00	33,735.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	72,447.00	75,919.00	0.00	75,919.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			72,447.00	75,919.00	0.00	75,919.00	0.00	0.0%
TOTAL, EXPENDITURES			1,515,418.00	2,064,890.00	855,591.63	2,064,890.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund		8911	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	9,576.00	9,575.69	9,576.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	9,576.00	9,575.69	9,576.00	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 Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
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	9,576.00	9,575.69	9,576.00		

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	9,424,169.00	9,430,769.00	4,392,656.65	9,430,769.00	0.00	0.0%
3) Other State Revenue		8300-8599	718,996.00	718,996.00	337,962.98	718,996.00	0.00	0.0%
4) Other Local Revenue		8600-8799	942,884.00	942,884.00	423,886.17	942,884.00	0.00	0.0%
5) TOTAL, REVENUES			11,086,049.00	11,092,649.00	5,154,505.80	11,092,649.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	2,659,265.00	2,777,621.00	1,467,402.44	2,777,621.00	0.00	0.0%
3) Employee Benefits		3000-3999	1,489,791.00	1,630,885.00	870,291.31	1,630,885.00	0.00	0.0%
4) Books and Supplies		4000-4999	5,462,769.00	5,384,209.00	3,056,475.48	5,384,209.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	394,580.00	433,522.00	204,924.35	433,522.00	0.00	0.0%
6) Capital Outlay		6000-6999	100,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	511,323.00	522,561.00	0.00	522,561.00	0.00	0.0%
9) TOTAL, EXPENDITURES			10,617,728.00	10,923,798.00	5,599,093.58	10,923,798.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			468,321.00	168,851.00	(444,587.78)	168,851.00		
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)			468,321.00	168,851.00	(444,587.78)	168,851.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	5,316,919.33	5,316,919.33		5,316,919.33	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)			5,316,919.33	5,316,919.33		5,316,919.33		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			5,316,919.33	5,316,919.33		5,316,919.33		
2) Ending Balance, June 30 (E + F1e)			5,785,240.33	5,485,770.33		5,485,770.33		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	3,140.00	3,140.00		3,140.00		
Stores		9712	345,695.53	328,763.22		328,763.22		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	5,436,404.80	5,153,867.11		5,153,867.11		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	9,424,169.00	9,430,769.00	4,392,656.65	9,430,769.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			9,424,169.00	9,430,769.00	4,392,656.65	9,430,769.00	0.00	0.0%
OTHER STATE REVENUE								
Child Nutrition Programs		8520	718,996.00	718,996.00	337,962.98	718,996.00	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			718,996.00	718,996.00	337,962.98	718,996.00	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	800,024.00	800,024.00	374,618.48	800,024.00	0.00	0.0%
Leases and Rentals		8650	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	19,681.00	19,681.00	8,696.95	19,681.00	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	123,179.00	123,179.00	40,570.74	123,179.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			942,884.00	942,884.00	423,886.17	942,884.00	0.00	0.0%
TOTAL, REVENUES			11,086,049.00	11,092,649.00	5,154,505.80	11,092,649.00		

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	1,978,790.00	2,002,472.00	1,046,416.43	2,002,472.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	252,101.00	257,137.00	154,285.86	257,137.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	428,374.00	518,012.00	266,700.15	518,012.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			2,659,265.00	2,777,621.00	1,467,402.44	2,777,621.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	236,965.00	258,949.00	141,788.33	258,949.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	199,660.00	204,414.00	109,157.60	204,414.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	930,067.00	1,049,638.00	555,331.05	1,049,638.00	0.00	0.0%
Unemployment Insurance		3501-3502	1,392.00	1,513.00	714.65	1,513.00	0.00	0.0%
Workers' Compensation		3601-3602	48,346.00	48,740.00	26,064.97	48,740.00	0.00	0.0%
OPEB, Allocated		3701-3702	66,305.00	60,575.00	33,615.06	60,575.00	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	7,056.00	7,056.00	3,619.65	7,056.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			1,489,791.00	1,630,885.00	870,291.31	1,630,885.00	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	430,257.00	390,257.00	197,226.31	390,257.00	0.00	0.0%
Noncapitalized Equipment		4400	70,000.00	70,000.00	69,776.40	70,000.00	0.00	0.0%
Food		4700	4,962,512.00	4,923,952.00	2,789,472.77	4,923,952.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			5,462,769.00	5,384,209.00	3,056,475.48	5,384,209.00	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	30,353.00	30,353.00	12,325.02	30,353.00	0.00	0.0%
Dues and Memberships		5300	600.00	600.00	0.00	600.00	0.00	0.0%
Insurance		5400-5450	10,616.00	10,616.00	9,966.24	10,616.00	0.00	0.0%
Operations and Housekeeping Services		5500	87,049.00	72,691.00	23,552.34	72,691.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	89,639.00	108,939.00	49,896.60	108,939.00	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	104,878.00	104,878.00	34,814.79	104,878.00	0.00	0.0%
Professional/Consulting Services and Operating Expenditures		5800	47,350.00	81,350.00	74,065.42	81,350.00	0.00	0.0%
Communications		5900	24,095.00	24,095.00	303.94	24,095.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			394,580.00	433,522.00	204,924.35	433,522.00	0.00	0.0%
CAPITAL OUTLAY								
Buildings and Improvements of Buildings		6200	0.00	0.00	0.00	0.00	0.00	0.0%
Equipment		6400	50,000.00	125,000.00	0.00	125,000.00	0.00	0.0%
Equipment Replacement		6500	50,000.00	50,000.00	0.00	50,000.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			100,000.00	175,000.00	0.00	175,000.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER OUTGO - TRANSFERS OF INDIRECT COSTS								
Transfers of Indirect Costs - Interfund		7350	511,323.00	522,561.00	0.00	522,561.00	0.00	0.0%
TOTAL, OTHER OUTGO - TRANSFERS OF INDIRECT COSTS			511,323.00	522,561.00	0.00	522,561.00	0.00	0.0%
TOTAL, EXPENDITURES			10,617,728.00	10,923,798.00	5,599,093.58	10,923,798.00		

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		8916	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers In		8919	0.00	0.00	0.00	0.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			0.00	0.00	0.00	0.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
Transfers of Restricted Balances		8997	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
A. REVENUES								
1) LCFF/Revenue Limit Sources		8010-8099	0.00	0.00	0.00	0.00	0.00	0.0%
2) Federal Revenue		8100-8299	0.00	0.00	0.00	0.00	0.00	0.0%
3) Other State Revenue		8300-8599	0.00	0.00	0.00	0.00	0.00	0.0%
4) Other Local Revenue		8600-8799	1,000.00	1,000.00	816.99	1,000.00	0.00	0.0%
5) TOTAL, REVENUES			1,000.00	1,000.00	816.99	1,000.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	0.00	0.00	0.00	0.00	0.00	0.0%
3) Employee Benefits		3000-3999	0.00	0.00	0.00	0.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	1,254.00	0.00	1,254.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	482,150.00	244,330.00	199,960.02	244,330.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	361,440.00	222,799.12	361,440.00	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			482,150.00	607,024.00	422,759.14	607,024.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(481,150.00)	(606,024.00)	(421,942.15)	(606,024.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	660,231.00	660,231.00	660,231.00	660,231.00	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			660,231.00	660,231.00	660,231.00	660,231.00		

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)			179,081.00	54,207.00	238,288.85	54,207.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	211,769.15	211,769.15		211,769.15	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)			211,769.15	211,769.15		211,769.15		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			211,769.15	211,769.15		211,769.15		
2) Ending Balance, June 30 (E + F1e)			390,850.15	265,976.15		265,976.15		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Restricted		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	390,850.15	265,976.15		265,976.15		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
LCFF/REVENUE LIMIT SOURCES								
LCFF/Revenue Limit Transfers								
LCFF/RL Transfers - Current Year		8091	0.00	0.00	0.00	0.00	0.00	0.0%
Revenue Limit Transfers - Prior Years		8099	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, LCFF/REVENUE LIMIT SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
Sales								
Sale of Equipment/Supplies		8631	0.00	0.00	0.00	0.00	0.00	0.0%
Interest		8660	1,000.00	1,000.00	816.99	1,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
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			1,000.00	1,000.00	816.99	1,000.00	0.00	0.0%
TOTAL, REVENUES			1,000.00	1,000.00	816.99	1,000.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
CLASSIFIED SALARIES								
Classified Support Salaries		2200	0.00	0.00	0.00	0.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			0.00	0.00	0.00	0.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	0.00	0.00	0.00	0.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	0.00	0.00	0.00	0.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	0.00	0.00	0.00	0.00	0.00	0.0%
Unemployment Insurance		3501-3502	0.00	0.00	0.00	0.00	0.00	0.0%
Workers' Compensation		3601-3602	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Allocated		3701-3702	0.00	0.00	0.00	0.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	0.00	0.00	0.00	0.00	0.00	0.0%
Other Employee Benefits		3901-3902	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EMPLOYEE BENEFITS			0.00	0.00	0.00	0.00	0.00	0.0%
BOOKS AND SUPPLIES								
Books and Other Reference Materials		4200	0.00	0.00	0.00	0.00	0.00	0.0%
Materials and Supplies		4300	0.00	0.00	0.00	0.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,254.00	0.00	1,254.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	1,254.00	0.00	1,254.00	0.00	0.0%
SERVICES AND OTHER OPERATING EXPENDITURES								
Subagreements for Services		5100	0.00	0.00	0.00	0.00	0.00	0.0%
Travel and Conferences		5200	0.00	0.00	0.00	0.00	0.00	0.0%
Rentals, Leases, Repairs, and Noncapitalized Improvements		5600	482,150.00	170,246.00	134,507.49	170,246.00	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	74,084.00	65,452.53	74,084.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			482,150.00	244,330.00	199,960.02	244,330.00	0.00	0.0%
CAPITAL OUTLAY								
Land Improvements		6170	0.00	169,261.00	95,056.00	169,261.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	175,655.00	111,219.12	175,655.00	0.00	0.0%
Equipment		6400	0.00	16,524.00	16,524.00	16,524.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	361,440.00	222,799.12	361,440.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			482,150.00	607,024.00	422,759.14	607,024.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General, Special Reserve, & Building Funds		8915	660,231.00	660,231.00	660,231.00	660,231.00	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			660,231.00	660,231.00	660,231.00	660,231.00	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)			660,231.00	660,231.00	660,231.00	660,231.00		

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	64,250.00	64,250.00	34,631.84	64,250.00	0.00	0.0%
5) TOTAL, REVENUES			64,250.00	64,250.00	34,631.84	64,250.00		
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)			64,250.00	64,250.00	34,631.84	64,250.00		
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	15,069,750.00	36,574.17	15,069,750.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	4,438,556.00	0.00	4,438,556.00	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	(10,631,194.00)	(36,574.17)	(10,631,194.00)		

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)			64,250.00	(10,566,944.00)	(1,942.33)	(10,566,944.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	13,669,657.20	13,669,657.20		13,669,657.20	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)			13,669,657.20	13,669,657.20		13,669,657.20		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			13,669,657.20	13,669,657.20		13,669,657.20		
2) Ending Balance, June 30 (E + F1e)			13,733,907.20	3,102,713.20		3,102,713.20		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	13,733,907.20	3,102,713.20		3,102,713.20		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	0.00	0.00		0.00		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
FEDERAL REVENUE								
FEMA		8281	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Federal Revenue		8290	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, FEDERAL REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER STATE REVENUE								
Tax Relief Subventions Restricted Levies - Other								
Homeowners' Exemptions		8575	0.00	0.00	0.00	0.00	0.00	0.0%
Other Subventions/In-Lieu Taxes		8576	0.00	0.00	0.00	0.00	0.00	0.0%
All Other State Revenue		8590	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER STATE REVENUE			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER LOCAL REVENUE								
County and District Taxes								
Other Restricted Levies Secured Roll		8615	0.00	0.00	0.00	0.00	0.00	0.0%
Unsecured Roll		8616	0.00	0.00	0.00	0.00	0.00	0.0%
Prior Years' Taxes		8617	0.00	0.00	0.00	0.00	0.00	0.0%
Supplemental Taxes		8618	0.00	0.00	0.00	0.00	0.00	0.0%
Non-Ad Valorem Taxes Parcel Taxes		8621	0.00	0.00	0.00	0.00	0.00	0.0%
Other		8622	0.00	0.00	0.00	0.00	0.00	0.0%
Community Redevelopment Funds Not Subject to RL Deduction		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	64,250.00	64,250.00	34,631.84	64,250.00	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			64,250.00	64,250.00	34,631.84	64,250.00	0.00	0.0%
TOTAL, REVENUES			64,250.00	64,250.00	34,631.84	64,250.00		

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	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	15,069,750.00	36,574.17	15,069,750.00	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	15,069,750.00	36,574.17	15,069,750.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds Proceeds from Sale of Bonds		8951	0.00	4,438,556.00	0.00	4,438,556.00	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	4,438,556.00	0.00	4,438,556.00	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	(10,631,194.00)	(36,574.17)	(10,631,194.00)		

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	1,699,294.00	2,699,294.00	1,691,524.80	2,699,294.00	0.00	0.0%
5) TOTAL, REVENUES			1,699,294.00	2,699,294.00	1,691,524.80	2,699,294.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	71,184.00	88,930.00	44,576.87	88,930.00	0.00	0.0%
3) Employee Benefits		3000-3999	34,813.00	40,035.00	20,282.35	40,035.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	23,455.00	2,236.22	23,455.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	61,878.00	28,992.62	61,878.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	612,740.00	514,232.47	612,740.00	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			105,997.00	827,038.00	610,322.53	827,038.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			1,593,297.00	1,872,256.00	1,081,202.27	1,872,256.00		
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	1,279,751.00	1,279,751.00	960,816.00	1,279,751.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			(1,279,751.00)	(1,279,751.00)	(960,816.00)	(1,279,751.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			313,546.00	592,505.00	120,386.27	592,505.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	4,725,728.01	4,725,728.01		4,725,728.01	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			4,725,728.01	4,725,728.01		4,725,728.01		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			4,725,728.01	4,725,728.01		4,725,728.01		
2) Ending Balance, June 30 (E + F1e)			5,039,274.01	5,318,233.01		5,318,233.01		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	4,738,162.77	5,017,121.77		5,017,121.77		
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	301,111.24	301,111.24		301,111.24		
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		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	678,094.00	678,094.00	306,996.18	678,094.00	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	21,200.00	21,200.00	11,829.22	21,200.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Fees and Contracts Mitigation/Developer Fees		8681	1,000,000.00	2,000,000.00	1,372,699.40	2,000,000.00	0.00	0.0%
Other Local Revenue All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			1,699,294.00	2,699,294.00	1,691,524.80	2,699,294.00	0.00	0.0%
TOTAL, REVENUES			1,699,294.00	2,699,294.00	1,691,524.80	2,699,294.00		

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	15,282.00	15,582.00	8,914.47	15,582.00	0.00	0.0%
Classified Supervisors' and Administrators' Salaries		2300	35,046.00	49,079.00	20,853.00	49,079.00	0.00	0.0%
Clerical, Technical and Office Salaries		2400	20,856.00	24,269.00	14,809.40	24,269.00	0.00	0.0%
Other Classified Salaries		2900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CLASSIFIED SALARIES			71,184.00	88,930.00	44,576.87	88,930.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	8,047.00	10,029.00	4,960.10	10,029.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	5,265.00	6,601.00	3,234.54	6,601.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	17,238.00	19,738.00	10,228.02	19,738.00	0.00	0.0%
Unemployment Insurance		3501-3502	35.00	44.00	21.75	44.00	0.00	0.0%
Workers' Compensation		3601-3602	1,307.00	1,613.00	793.72	1,613.00	0.00	0.0%
OPEB, Allocated		3701-3702	1,791.00	2,010.00	1,044.22	2,010.00	0.00	0.0%
OPEB, Active Employees		3751-3752	0.00	0.00	0.00	0.00	0.00	0.0%
PERS Reduction		3801-3802	1,130.00	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			34,813.00	40,035.00	20,282.35	40,035.00	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	21,755.00	2,238.22	21,755.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	1,700.00	0.00	1,700.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	23,455.00	2,238.22	23,455.00	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	61,878.00	28,992.62	61,878.00	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	61,878.00	28,992.62	61,878.00	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	2,980.00	0.00	2,980.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	596,981.00	513,435.42	596,981.00	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	12,779.00	797.05	12,779.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	612,740.00	514,232.47	612,740.00	0.00	0.0%
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Other Transfers Out								
All Other Transfers Out to All Others		7299	0.00	0.00	0.00	0.00	0.00	0.0%
Debt Service								
Debt Service - Interest		7438	0.00	0.00	0.00	0.00	0.00	0.0%
Other Debt Service - Principal		7439	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, EXPENDITURES			105,997.00	827,038.00	610,322.53	827,038.00		

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	1,279,751.00	1,279,751.00	960,816.00	1,279,751.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			1,279,751.00	1,279,751.00	960,816.00	1,279,751.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			(1,279,751.00)	(1,279,751.00)	(960,816.00)	(1,279,751.00)		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	25,076.00	0.00	25,076.00	0.00	0.0%
4) Other Local Revenue		8600-8799	20,000.00	20,000.00	9,694.99	20,000.00	0.00	0.0%
5) TOTAL, REVENUES			20,000.00	45,076.00	9,694.99	45,076.00		
B. EXPENDITURES								
1) Certificated Salaries		1000-1999	0.00	0.00	0.00	0.00	0.00	0.0%
2) Classified Salaries		2000-2999	3,396.00	3,463.00	1,981.00	3,463.00	0.00	0.0%
3) Employee Benefits		3000-3999	2,203.00	2,282.00	1,210.85	2,282.00	0.00	0.0%
4) Books and Supplies		4000-4999	0.00	2,320.00	2,081.89	2,320.00	0.00	0.0%
5) Services and Other Operating Expenditures		5000-5999	0.00	104,391.00	5,866.44	104,391.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	17,961,113.00	30,735.24	17,961,113.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			5,599.00	18,073,569.00	41,875.42	18,073,569.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			14,401.00	(18,028,493.00)	(32,180.43)	(18,028,493.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	15,069,750.00	36,574.17	15,069,750.00	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	15,069,750.00	36,574.17	15,069,750.00		

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)			14,401.00	(2,958,743.00)	4,393.74	(2,958,743.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	3,828,198.29	3,828,198.29		3,828,198.29	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			3,828,198.29	3,828,198.29		3,828,198.29		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			3,828,198.29	3,828,198.29		3,828,198.29		
2) Ending Balance, June 30 (E + F1e)			3,842,599.29	869,455.29		869,455.29		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	2,759,746.51	0.51		0.51		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,082,852.78	869,454.78		869,454.78		
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								
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	25,076.00	0.00	25,076.00	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	25,076.00	0.00	25,076.00	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	20,000.00	20,000.00	9,694.99	20,000.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Transfers In from All Others		8799	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			20,000.00	20,000.00	9,694.99	20,000.00	0.00	0.0%
TOTAL, REVENUES			20,000.00	45,076.00	9,694.99	45,076.00		

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	3,396.00	3,463.00	1,981.00	3,463.00	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			3,396.00	3,463.00	1,981.00	3,463.00	0.00	0.0%
EMPLOYEE BENEFITS								
STRS		3101-3102	0.00	0.00	0.00	0.00	0.00	0.0%
PERS		3201-3202	380.00	389.00	226.69	389.00	0.00	0.0%
OASDI/Medicare/Alternative		3301-3302	254.00	264.00	134.27	264.00	0.00	0.0%
Health and Welfare Benefits		3401-3402	1,367.00	1,484.00	767.93	1,484.00	0.00	0.0%
Unemployment Insurance		3501-3502	2.00	2.00	0.88	2.00	0.00	0.0%
Workers' Compensation		3601-3602	62.00	63.00	31.99	63.00	0.00	0.0%
OPEB, Allocated		3701-3702	85.00	80.00	49.09	80.00	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	53.00	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			2,203.00	2,282.00	1,210.85	2,282.00	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	166.00	0.00	166.00	0.00	0.0%
Noncapitalized Equipment		4400	0.00	2,154.00	2,081.89	2,154.00	0.00	0.0%
TOTAL, BOOKS AND SUPPLIES			0.00	2,320.00	2,081.89	2,320.00	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	104,391.00	5,866.44	104,391.00	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	104,391.00	5,866.44	104,391.00	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	1,526,844.00	0.00	1,526,844.00	0.00	0.0%
Land Improvements		6170	0.00	5,771.00	0.00	5,771.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	16,364,521.00	30,735.24	16,364,521.00	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	63,977.00	0.00	63,977.00	0.00	0.0%
Equipment Replacement		6500	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, CAPITAL OUTLAY			0.00	17,961,113.00	30,735.24	17,961,113.00	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			5,599.00	18,073,569.00	41,875.42	18,073,569.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
To: State School Building Fund/ County School Facilities Fund From: All Other Funds		8913	0.00	15,069,750.00	36,574.17	15,069,750.00	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	15,069,750.00	36,574.17	15,069,750.00	0.00	0.0%
INTERFUND TRANSFERS OUT								
To: State School Building Fund/ County School Facilities Fund		7613	0.00	0.00	0.00	0.00	0.00	0.0%
Other Authorized Interfund Transfers Out		7619	0.00	0.00	0.00	0.00	0.00	0.0%
(b) TOTAL, INTERFUND TRANSFERS OUT			0.00	0.00	0.00	0.00	0.00	0.0%
OTHER SOURCES/USES								
SOURCES								
Proceeds								
Proceeds from Sale/Lease- Purchase of Land/Buildings		8953	0.00	0.00	0.00	0.00	0.00	0.0%
Other Sources								
Transfers from Funds of Lapsed/Reorganized LEAs		8965	0.00	0.00	0.00	0.00	0.00	0.0%
Long-Term Debt Proceeds								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	15,069,750.00	36,574.17	15,069,750.00		

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	6,500.00	6,500.00	2,613.34	6,500.00	0.00	0.0%
5) TOTAL, REVENUES			6,500.00	6,500.00	2,613.34	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	33,000.00	84,993.00	19,074.66	84,993.00	0.00	0.0%
6) Capital Outlay		6000-6999	0.00	1,492,850.00	1,131.31	1,492,850.00	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			33,000.00	1,577,843.00	20,205.97	1,577,843.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(26,500.00)	(1,571,343.00)	(17,592.63)	(1,571,343.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	1,491,719.00	0.00	1,491,719.00	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	1,491,719.00	0.00	1,491,719.00		

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)			(26,500.00)	(79,624.00)	(17,592.63)	(79,624.00)		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	1,034,759.48	1,034,759.48		1,034,759.48	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			1,034,759.48	1,034,759.48		1,034,759.48		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			1,034,759.48	1,034,759.48		1,034,759.48		
2) Ending Balance, June 30 (E + F1e)			1,008,259.48	955,135.48		955,135.48		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	0.00	0.00		0.00		
c) Committed								
Stabilization Arrangements		9750	0.00	0.00		0.00		
Other Commitments		9760	0.00	0.00		0.00		
d) Assigned								
Other Assignments		9780	1,008,259.48	955,135.48		955,135.48		
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	6,500.00	6,500.00	2,613.34	6,500.00	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			6,500.00	6,500.00	2,613.34	6,500.00	0.00	0.0%
TOTAL, REVENUES			6,500.00	6,500.00	2,613.34	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	33,000.00	84,993.00	19,074.66	84,993.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENDITURES			33,000.00	84,993.00	19,074.66	84,993.00	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	1,491,719.00	0.00	1,491,719.00	0.00	0.0%
Buildings and Improvements of Buildings		6200	0.00	1,131.00	1,131.31	1,131.00	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	1,492,850.00	1,131.31	1,492,850.00	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			33,000.00	1,577,843.00	20,205.97	1,577,843.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
From: General Fund/CSSF		8912	0.00	1,491,719.00	0.00	1,491,719.00	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	1,491,719.00	0.00	1,491,719.00	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								
Proceeds from Certificates of Participation		8971	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Capital Leases		8972	0.00	0.00	0.00	0.00	0.00	0.0%
Proceeds from Lease Revenue Bonds		8973	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Sources		8979	0.00	0.00	0.00	0.00	0.00	0.0%
(c) TOTAL, SOURCES			0.00	0.00	0.00	0.00	0.00	0.0%
USES								
Transfers of Funds from Lapsed/Reorganized LEAs		7651	0.00	0.00	0.00	0.00	0.00	0.0%
All Other Financing Uses		7699	0.00	0.00	0.00	0.00	0.00	0.0%
(d) TOTAL, USES			0.00	0.00	0.00	0.00	0.00	0.0%
CONTRIBUTIONS								
Contributions from Unrestricted Revenues		8980	0.00	0.00	0.00	0.00	0.00	0.0%
Contributions from Restricted Revenues		8990	0.00	0.00	0.00	0.00	0.00	0.0%
(e) TOTAL, CONTRIBUTIONS			0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER FINANCING SOURCES/USES (a - b + c - d + e)			0.00	1,491,719.00	0.00	1,491,719.00		

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	2,500.00	2,500.00	1,047.68	2,500.00	0.00	0.0%
5) TOTAL, REVENUES			2,500.00	2,500.00	1,047.68	2,500.00		
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	1,260,816.00	1,260,816.00	862,884.38	1,260,816.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENDITURES			1,260,816.00	1,260,816.00	862,884.38	1,260,816.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			(1,258,316.00)	(1,258,316.00)	(861,836.70)	(1,258,316.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	1,260,816.00	1,260,816.00	960,816.00	1,260,816.00	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			1,260,816.00	1,260,816.00	960,816.00	1,260,816.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN FUND BALANCE (C + D4)			2,500.00	2,500.00	98,979.30	2,500.00		
F. FUND BALANCE, RESERVES								
1) Beginning Fund Balance								
a) As of July 1 - Unaudited		9791	609,537.78	609,537.78		609,537.78	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			609,537.78	609,537.78		609,537.78		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Balance (F1c + F1d)			609,537.78	609,537.78		609,537.78		
2) Ending Balance, June 30 (E + F1e)			612,037.78	612,037.78		612,037.78		
Components of Ending Fund Balance								
a) Nonspendable								
Revolving Cash		9711	0.00	0.00		0.00		
Stores		9712	0.00	0.00		0.00		
Prepaid Expenditures		9713	0.00	0.00		0.00		
All Others		9719	0.00	0.00		0.00		
b) Legally Restricted Balance		9740	612,037.66	612,037.66		612,037.66		
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	0.12	0.12		0.12		
e) Unassigned/Unappropriated								
Reserve for Economic Uncertainties		9789	0.00	0.00		0.00		
Unassigned/Unappropriated Amount		9790	0.00	0.00		0.00		

2013-14 Second Interim
Debt Service 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)
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								
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								
Interest		8660	2,500.00	2,500.00	1,047.68	2,500.00	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%
TOTAL, OTHER LOCAL REVENUE			2,500.00	2,500.00	1,047.68	2,500.00	0.00	0.0%
TOTAL, REVENUES			2,500.00	2,500.00	1,047.68	2,500.00		
OTHER OUTGO (excluding Transfers of Indirect Costs)								
Debt Service								
Debt Service - Interest		7438	805,816.00	805,816.00	407,884.38	805,816.00	0.00	0.0%
Other Debt Service - Principal		7439	455,000.00	455,000.00	455,000.00	455,000.00	0.00	0.0%
TOTAL, OTHER OUTGO (excluding Transfers of Indirect Costs)			1,260,816.00	1,260,816.00	862,884.38	1,260,816.00	0.00	0.0%
TOTAL, EXPENDITURES			1,260,816.00	1,260,816.00	862,884.38	1,260,816.00		
INTERFUND TRANSFERS								
INTERFUND TRANSFERS IN								
Other Authorized Interfund Transfers In		8919	1,260,816.00	1,260,816.00	960,816.00	1,260,816.00	0.00	0.0%
(a) TOTAL, INTERFUND TRANSFERS IN			1,260,816.00	1,260,816.00	960,816.00	1,260,816.00	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 Certificates of Participation		8971	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)			1,260,816.00	1,260,816.00	960,816.00	1,260,816.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
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	415.00	415.00	170.43	415.00	0.00	0.0%
5) TOTAL, REVENUES			415.00	415.00	170.43	415.00		
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	0.00	29,098.00	5,000.00	29,098.00	0.00	0.0%
6) Depreciation		6000-6999	0.00	0.00	0.00	0.00	0.00	0.0%
7) Other Outgo (excluding Transfers of Indirect Costs)		7100-7299, 7400-7499	0.00	0.00	0.00	0.00	0.00	0.0%
8) Other Outgo - Transfers of Indirect Costs		7300-7399	0.00	0.00	0.00	0.00	0.00	0.0%
9) TOTAL, EXPENSES			0.00	29,098.00	5,000.00	29,098.00		
C. EXCESS (DEFICIENCY) OF REVENUES OVER EXPENSES BEFORE OTHER FINANCING SOURCES AND USES (A5 - B9)			415.00	(28,683.00)	(4,829.57)	(28,683.00)		
D. OTHER FINANCING SOURCES/USES								
1) Interfund Transfers								
a) Transfers In		8900-8929	0.00	0.00	0.00	0.00	0.00	0.0%
b) Transfers Out		7600-7629	0.00	0.00	0.00	0.00	0.00	0.0%
2) Other Sources/Uses								
a) Sources		8930-8979	0.00	0.00	0.00	0.00	0.00	0.0%
b) Uses		7630-7699	0.00	0.00	0.00	0.00	0.00	0.0%
3) Contributions		8980-8999	0.00	0.00	0.00	0.00	0.00	0.0%
4) TOTAL, OTHER FINANCING SOURCES/USES			0.00	0.00	0.00	0.00		

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
E. NET INCREASE (DECREASE) IN NET POSITION (C + D4)			415.00	(28,683.00)	(4,829.57)	(28,683.00)		
F. NET POSITION								
1) Beginning Net Position								
a) As of July 1 - Unaudited		9791	70,069.40	70,069.40		70,069.40	0.00	0.0%
b) Audit Adjustments		9793	0.00	0.00		0.00	0.00	0.0%
c) As of July 1 - Audited (F1a + F1b)			70,069.40	70,069.40		70,069.40		
d) Other Restatements		9795	0.00	0.00		0.00	0.00	0.0%
e) Adjusted Beginning Net Position (F1c + F1d)			70,069.40	70,069.40		70,069.40		
2) Ending Net Position, June 30 (E + F1e)			70,484.40	41,386.40		41,386.40		
Components of Ending Net Position								
a) Net Investment in Capital Assets		9796	0.00	0.00		0.00		
b) Restricted Net Position		9797	68,148.01	39,050.01		39,050.01		
c) Unrestricted Net Position		9790	2,336.39	2,336.39		2,336.39		

Description	Resource Codes	Object Codes	Original Budget (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	415.00	415.00	170.43	415.00	0.00	0.0%
Net Increase (Decrease) in the Fair Value of Investments		8662	0.00	0.00	0.00	0.00	0.00	0.0%
Other Local Revenue								
All Other Local Revenue		8699	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, OTHER LOCAL REVENUE			415.00	415.00	170.43	415.00	0.00	0.0%
TOTAL, REVENUES			415.00	415.00	170.43	415.00		

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	0.00	29,098.00	5,000.00	29,098.00	0.00	0.0%
Communications		5900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, SERVICES AND OTHER OPERATING EXPENSES			0.00	29,098.00	5,000.00	29,098.00	0.00	0.0%

Description	Resource Codes	Object Codes	Original Budget (A)	Board Approved Operating Budget (B)	Actuals To Date (C)	Projected Year Totals (D)	Difference (Col B & D) (E)	% Diff Column B & D (F)
DEPRECIATION								
Depreciation Expense		6900	0.00	0.00	0.00	0.00	0.00	0.0%
TOTAL, DEPRECIATION			0.00	0.00	0.00	0.00	0.00	0.0%
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			0.00	29,098.00	5,000.00	29,098.00		
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		

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	13,365.63	13,623.35	13,623.35	13,623.35	0.00	0%
2. Special Education	99.14	99.14	99.14	99.14	0.00	0%
HIGH SCHOOL						
3. General Education	4,807.47	4,724.91	4,724.91	4,724.91	0.00	0%
4. Special Education	150.23	150.20	150.20	150.20	0.00	0%
COUNTY SUPPLEMENT						
5. County Community Schools	29.70	29.91	29.91	29.91	0.00	0%
6. Special Education	201.99	201.99	201.99	201.99	0.00	0%
7. TOTAL, K-12 ADA	18,654.16	18,829.50	18,829.50	18,829.50	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	9.58	9.58	9.58	9.58	0.00	0%
15. ADA TOTALS (Sum of lines 7, 9, 13, & 14)	18,663.74	18,839.08	18,839.08	18,839.08	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	631.08	630.83	630.83	630.83	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)	631.08	630.83	630.83	630.83	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 Balances (Ref. Only)	July	August	September	October	November	December	January	February
ACTUALS THROUGH THE MONTH OF (Enter Month Name):										
A. BEGINNING CASH			26,807,503.44	35,765,298.93	36,253,425.44	44,502,820.08	37,528,501.92	36,898,706.20	53,439,114.17	49,747,240.49
B. RECEIPTS										
LCFF/Revenue Limit Sources										
Principal Apportionment	8010-8019		4,411,135.00	4,411,135.00	12,344,566.00	8,094,908.00	7,940,043.00	12,344,565.00	7,940,043.00	4,654,342.30
Property Taxes	8020-8079				396,438.51	0.39	0.00	10,638,285.24	2,485.50	0.00
Miscellaneous Funds	8080-8099		200.87	(53,662.38)	(107,324.75)	(71,750.67)	(71,549.80)	(71,549.80)	(71,667.80)	(94,601.00)
Federal Revenue	8100-8299		124,380.70	882.77	2,403,538.72	0.00	199,155.42	2,694,034.24	21,645.00	0.00
Other State Revenue	8300-8599		166,906.86	0.00	3,090,502.80	21,517.59	2,607,092.00	310,863.00	1,349,472.43	0.00
Other Local Revenue	8600-8799		263,310.58	205,892.36	394,450.27	532,702.24	456,411.20	471,069.84	492,844.31	513,242.00
Interfund Transfers In	8910-8929		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
All Other Financing Sources	8930-8979		0.00	0.00	0.00	0.00	0.00	0.00	0.00	13,395.00
TOTAL RECEIPTS			4,965,934.01	4,564,247.75	18,522,171.55	8,577,377.55	11,131,151.82	26,387,267.52	9,734,822.44	5,086,378.30
C. DISBURSEMENTS										
Certificated Salaries	1000-1999		854,469.19	5,778,994.88	6,221,502.38	6,283,190.88	6,377,294.39	6,124,847.74	6,159,849.18	6,489,172.00
Classified Salaries	2000-2999		697,057.12	1,453,138.21	1,531,332.80	1,514,113.38	1,744,187.87	1,963,737.04	1,731,742.85	1,660,058.00
Employee Benefits	3000-3999		1,351,525.37	3,059,856.88	3,172,382.34	3,167,243.18	3,311,901.04	3,325,490.03	3,293,976.97	3,109,395.00
Books and Supplies	4000-4999		66,226.01	637,148.11	388,647.49	875,769.98	429,623.59	323,874.53	347,644.95	2,569,897.00
Services	5000-5999		1,230,269.18	818,259.17	764,062.07	1,656,833.79	868,200.97	765,647.10	730,830.96	1,360,184.00
Capital Outlay	6000-6599		0.00	20,229.45	21,603.32	28,879.34	(13,420.02)	1,451.23	59,872.42	120,662.00
Other Outgo	7000-7499		102,434.14	2,712.81	109,501.42	140,606.03	193,769.42	131,326.45	143,722.47	4,028.00
Interfund Transfers Out	7600-7629		0.00	0.00	0.00	1,260,231.00	0.00	0.00	0.00	298,344.00
All Other Financing Uses	7630-7699		3,775.00	0.00	0.00	0.00	0.00	0.00	0.00	1,112.00
TOTAL DISBURSEMENTS			4,305,756.01	11,770,339.51	12,209,031.82	14,926,867.58	12,911,557.26	12,636,374.12	12,467,639.80	15,612,852.00
D. BALANCE SHEET TRANSACTIONS										
Assets										
Cash Not In Treasury	9111-9199	28,000.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Accounts Receivable	9200-9299	27,990,361.73	17,924,663.80	6,597,911.86	1,149,189.98	925,500.12	46,607.44	0.00	684,390.70	0.00
Due From Other Funds	9310	311,446.79	69,315.02	7,098.26	0.00	135,033.51	0.00	0.00	0.00	0.00
Stores	9320	668,932.11	26,711.26	21,367.65	(42,982.88)	(54,163.89)	(10,909.10)	(21,801.51)	(37,716.38)	0.00
Prepaid Expenditures	9330	25,247.10	25,247.10	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL ASSETS			29,023,987.73	18,045,937.18	6,626,377.77	1,106,207.10	1,006,369.74	35,698.34	(21,801.51)	646,674.32
Liabilities										
Accounts Payable	9500-9599	10,269,078.21	7,360,991.91	(2,118,166.51)	(830,047.81)	1,631,164.36	(1,114,911.38)	(2,811,316.08)	1,605,730.64	(1,176,271.06)
Due To Other Funds	9610	359.52	0.00	326.01	0.00	33.51	0.00	0.00	0.00	0.00
Current Loans	9640	3,390,000.00	2,340,000.00	1,050,000.00	0.00	0.00	0.00	0.00	0.00	0.00
Deferred Revenues	9650	47,327.78	47,327.78	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SUBTOTAL LIABILITIES			13,706,765.51	9,748,319.69	(1,067,840.50)	(830,047.81)	1,631,197.87	(1,114,911.38)	(2,811,316.08)	1,605,730.64
Nonoperating										
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TOTAL BALANCE SHEET			15,317,222.22	8,297,617.49	7,694,218.27	1,936,254.91	(624,828.13)	1,150,609.72	2,789,514.57	(959,056.32)
TRANSACTIONS										
E. NET INCREASE/DECREASE (B - C + D)			8,957,795.49	488,126.51	8,249,394.64	(6,974,318.16)	(629,795.72)	16,540,407.97	(3,691,873.68)	(9,350,202.64)
F. ENDING CASH (A + E)			35,765,298.93	36,253,425.44	44,502,820.08	37,528,501.92	36,898,706.20	53,439,114.17	49,747,240.49	40,397,037.85
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS										

	Object	March	April	May	June	Accruals	Adjustments	TOTAL	BUDGET
ACTUALS THROUGH THE MONTH OF (Enter Month Name):									
A. BEGINNING CASH		40,397,037.85	39,097,043.12	35,842,798.95	26,778,996.62				
B. RECEIPTS									
LCFF/Revenue Limit Sources									
Principal Apportionment	8010-8019	8,163,879.90	4,654,342.30	4,654,342.30	7,233,011.44	23,788,221.00		110,634,534.24	110,634,534.00
Property Taxes	8020-8079	0.00	5,504,751.30	0.00	1,284,441.97	522,768.09		18,349,171.00	18,349,171.00
Miscellaneous Funds	8080-8099	(94,601.00)	(94,601.00)	(94,601.00)	(94,599.67)	0.00		(920,308.00)	(920,308.00)
Federal Revenue	8100-8299	3,263,392.00	980,710.00	286,391.00	4,799,156.15	0.00		14,773,286.00	14,773,286.00
Other State Revenue	8300-8599	1,277,269.00	6,275.00	0.00	1,182,703.20	670,446.12		10,683,048.00	10,683,048.00
Other Local Revenue	8600-8799	513,242.00	513,242.00	513,242.00	729,507.20	0.00		5,599,156.00	5,599,156.00
Interfund Transfers In	8910-8929	0.00	0.00	0.00	0.00	18,935.00		18,935.00	18,935.00
All Other Financing Sources	8930-8979	13,395.00	13,395.00	13,395.00	13,394.00	0.00		66,974.00	66,974.00
TOTAL RECEIPTS		13,136,576.90	11,578,114.60	5,372,769.30	15,147,614.29	25,000,370.21	0.00	159,204,796.24	159,204,796.00
C. DISBURSEMENTS									
Certificated Salaries	1000-1999	6,489,172.00	6,489,172.00	6,489,172.00	6,489,170.60	0.00	0.00	70,246,007.24	70,246,007.00
Classified Salaries	2000-2999	1,660,058.00	1,660,058.00	1,660,058.00	1,660,064.73	0.00	0.00	18,935,606.00	18,935,606.00
Employee Benefits	3000-3999	3,109,395.00	3,109,395.00	3,109,395.00	3,109,399.19	0.00	0.00	36,229,355.00	36,229,355.00
Books and Supplies	4000-4999	2,569,897.00	2,569,897.00	2,569,897.00	2,569,904.34	0.00	0.00	15,918,427.00	15,918,427.00
Services	5000-5999	1,360,184.00	1,360,184.00	1,360,184.00	1,360,184.76	0.00	0.00	13,635,024.00	13,635,024.00
Capital Outlay	6000-6599	120,662.00	120,662.00	120,662.00	120,659.26	0.00	0.00	721,923.00	721,923.00
Other Outgo	7000-7499	4,028.00	4,028.00	4,028.00	4,025.26	0.00	0.00	844,210.00	844,210.00
Interfund Transfers Out	7600-7629	298,344.00	298,344.00	298,344.00	298,343.00	0.00	0.00	2,751,950.00	2,751,950.00
All Other Financing Uses	7630-7699	1,112.00	1,112.00	1,112.00	1,112.00	0.00	0.00	9,335.00	9,335.00
TOTAL DISBURSEMENTS		15,612,852.00	15,612,852.00	15,612,852.00	15,612,863.14	0.00	0.00	159,291,837.24	159,291,837.00
D. BALANCE SHEET TRANSACTIONS									
Assets									
Cash Not In Treasury	9111-9199	0.00	0.00	0.00	0.00	28,000.00	0.00	28,000.00	
Accounts Receivable	9200-9299	0.00	0.00	0.00	0.00	662,097.83	(0.24)	27,990,361.49	
Due From Other Funds	9310	0.00	0.00	0.00	0.00	100,000.00		311,446.79	
Stores	9320	0.00	0.00	0.00	0.00	788,426.96		668,932.11	
Prepaid Expenditures	9330	0.00	0.00	0.00	0.00	0.00		25,247.10	
Other Current Assets	9340	0.00	0.00	0.00	0.00	0.00		0.00	
SUBTOTAL ASSETS		0.00	0.00	0.00	0.00	1,578,524.79	(0.24)	29,023,987.49	
Liabilities									
Accounts Payable	9500-9599	(1,176,280.37)	(780,493.23)	(1,176,280.37)	1,423,719.63	9,431,238.48	(0.24)	10,269,077.97	
Due To Other Funds	9610	0.00	0.00	0.00	0.00	0.00		359.52	
Current Loans	9640	0.00	0.00	0.00	0.00	0.00		3,390,000.00	
Deferred Revenues	9650	0.00	0.00	0.00	0.00	0.00		47,327.78	
SUBTOTAL LIABILITIES		(1,176,280.37)	(780,493.23)	(1,176,280.37)	1,423,719.63	9,431,238.48	(0.24)	13,706,765.27	
Nonoperating									
Suspense Clearing	9910	0.00	0.00	0.00	0.00	0.00		0.00	
TOTAL BALANCE SHEET TRANSACTIONS		1,176,280.37	780,493.23	1,176,280.37	(1,423,719.63)	(7,852,713.69)	0.00	15,317,222.22	
E. NET INCREASE/DECREASE (B - C + D)		(1,299,994.73)	(3,254,244.17)	(9,063,802.33)	(1,888,968.48)	17,147,656.52	0.00	15,230,181.22	(87,041.00)
F. ENDING CASH (A + E)		39,097,043.12	35,842,798.95	26,778,996.62	24,890,028.14				
G. ENDING CASH, PLUS CASH ACCRUALS AND ADJUSTMENTS								42,037,684.66	

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: March 11, 2014 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: Teri Bradshaw Telephone: (559) 675-4500 ext. 208
Title: Director of Fiscal Services E-mail: teribradshaw@madera.usd.org

Criteria and Standards Review Summary

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

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

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

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

SUPPLEMENTAL INFORMATION (continued)			No	Yes
S6	Long-term Commitments	Does the district have long-term (multiyear) commitments or debt agreements?		X
		• If yes, have annual payments for the current or two subsequent fiscal years increased over prior year's (2012-13) annual payment?		X
		• If yes, will funding sources used to pay long-term commitments decrease or expire prior to the end of the commitment period, or are they one-time sources?	X	
S7a	Postemployment Benefits Other than Pensions	Does the district provide postemployment benefits other than pensions (OPEB)?		X
		• If yes, have there been changes since first interim in OPEB liabilities?	X	
S7b	Other Self-insurance Benefits	Does the district operate any self-insurance programs (e.g., workers' compensation)?	X	
		• If yes, have there been changes since first interim in self-insurance liabilities?	n/a	
S8	Status of Labor Agreements	As of second interim projections, are salary and benefit negotiations still unsettled for:		
		• Certificated? (Section S8A, Line 1b)	X	
		• Classified? (Section S8B, Line 1b)	X	
S8	Labor Agreement Budget Revisions	For negotiations settled since first interim, per Government Code Section 3547.5(c), are budget revisions still needed to meet the costs of the collective bargaining agreement(s) for:		
		• Certificated? (Section S8A, Line 3)	X	
		• 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) 4,585,816.00
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.

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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) 118,804,319.00

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) 3.86%

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. 0.00
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)	5,496,580.00
2. Centralized Data Processing, less portion charged to restricted resources or specific goals (Function 7700, objects 1000-5999, minus Line B10)	1,768,619.00
3. External Financial Audit - Single Audit (Function 7190, resources 0000-1999, goals 0000 and 9000, objects 5000-5999)	41,081.00
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)	527,349.46
6. Facilities Rents and Leases (portion relating to general administrative offices only) (Function 8700, resources 0000-1999, objects 1000-5999 except 5100, times Part I, Line C)	694.80
7. Adjustment for Employment Separation Costs	
a. Plus: Normal Separation Costs (Part II, Line A)	0.00
b. Less: Abnormal or Mass Separation Costs (Part II, Line B)	0.00
8. Total Indirect Costs (Lines A1 through A7a, minus Line A7b)	7,834,324.26
9. Carry-Forward Adjustment (Part IV, Line F)	101,608.11
10. Total Adjusted Indirect Costs (Line A8 plus Line A9)	7,935,932.37

B. Base Costs

1. Instruction (Functions 1000-1999, objects 1000-5999 except 5100)	95,490,299.00
2. Instruction-Related Services (Functions 2000-2999, objects 1000-5999 except 5100)	19,553,856.00
3. Pupil Services (Functions 3000-3999, objects 1000-5999 except 5100)	11,642,018.00
4. Ancillary Services (Functions 4000-4999, objects 1000-5999 except 5100)	1,931,983.00
5. Community Services (Functions 5000-5999, objects 1000-5999 except 5100)	25,620.00
6. Enterprise (Function 6000, objects 1000-5999 except 5100)	0.00
7. Board and Superintendent (Functions 7100-7180, objects 1000-5999, minus Part III, Line A4)	1,295,234.00
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)	500.00
10. Centralized Data Processing (portion charged to restricted resources or specific goals only) (Function 7700, resources 2000-9999, objects 1000-5999; Function 7700, resources 0000-1999, all goals except 0000 and 9000, objects 1000-5999)	0.00
11. Plant Maintenance and Operations (all except portion relating to general administrative offices) (Functions 8100-8400, objects 1000-5999 except 5100, minus Part III, Line A5)	13,134,553.54
12. Facilities Rents and Leases (all except portion relating to general administrative offices) (Function 8700, objects 1000-5999 except 5100, minus Part III, Line A6)	17,305.20
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)	1,311,073.00
15. Child Development (Fund 12, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	1,955,236.00
16. Cafeteria (Funds 13 and 61, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	10,226,237.00
17. Foundation (Funds 19 and 57, functions 1000-6999, 8100-8400, and 8700, objects 1000-5999 except 5100)	0.00
18. Total Base Costs (Lines B1 through B12 and Lines B13b through B17, minus Line B13a)	156,583,914.74

**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) 5.00%

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) 5.07%

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>7,834,324.26</u>
B. Carry-forward adjustment from prior year(s)	
1. Carry-forward adjustment from the second prior year	<u>268,721.89</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 (5.11%) times Part III, Line B18); zero if negative	<u>101,608.11</u>
2. Over-recovery: Part III, Line A8, plus carry-forward adjustment from prior years, minus the lesser of (approved indirect cost rate (5.11%) times Part III, Line B18) or (the highest rate used to recover costs from any program (5.27%) times Part III, Line B18); zero if positive	<u>0.00</u>
D. Preliminary carry-forward adjustment (Line C1 or C2)	<u>101,608.11</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>not applicable</u>
Option 2. Preliminary proposed approved rate (Part III, Line D) if one-half of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
Option 3. Preliminary proposed approved rate (Part III, Line D) if one-third of negative carry-forward adjustment is applied to the current year calculation and the remainder is deferred to one or more future years:	<u>not applicable</u>
LEA request for Option 1, Option 2, or Option 3	<u>1</u>
F. Carry-forward adjustment used in Part III, Line A9 (Line D minus amount deferred if Option 2 or Option 3 is selected)	<u>101,608.11</u>

Approved indirect cost rate: 5.11%
Highest rate used in any program: 5.27%

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

Fund	Resource	Eligible Expenditures (Objects 1000-5999 except Object 5100)	Indirect Costs Charged (Objects 7310 and 7350)	Rate Used
01	3010	6,531,293.00	344,455.00	5.27%
01	3060	252,595.00	12,908.00	5.11%
01	3550	168,519.00	8,144.00	4.83%
01	3725	510,817.00	26,103.00	5.11%
01	4035	1,127,147.00	57,598.00	5.11%
01	4124	1,060,036.00	54,243.00	5.12%
01	4203	837,805.00	16,401.00	1.96%
01	5630	430.00	22.00	5.12%
01	6010	545,040.00	27,250.00	5.00%
01	6286	33,631.00	1,719.00	5.11%
01	7090	163,889.00	4,917.00	3.00%
01	7091	133,861.00	4,016.00	3.00%
01	7400	634,014.00	32,398.00	5.11%
01	8150	2,919,088.00	149,165.00	5.11%
01	9010	992,624.00	29,322.00	2.95%
11	3555	13,249.00	265.00	2.00%
11	6015	5,247.00	268.00	5.11%
11	9010	245,477.00	9,749.00	3.97%
12	6105	1,706,755.00	69,222.00	4.06%
12	9010	173,407.00	6,697.00	3.86%
13	5310	9,818,474.00	501,724.00	5.11%
13	5370	407,763.00	20,837.00	5.11%

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	128,063,397.00	15.15%	147,464,393.00	12.40%	165,756,620.00
2. Federal Revenues	8100-8299	14,773,286.00	-0.15%	14,751,189.33	0.00%	14,751,189.33
3. Other State Revenues	8300-8599	10,683,048.00	-46.93%	5,669,015.72	0.00%	5,669,015.72
4. Other Local Revenues	8600-8799	5,599,156.00	-2.90%	5,436,710.42	1.49%	5,517,926.55
5. Other Financing Sources						
a. Transfers In	8900-8929	18,935.00	0.00%	18,935.00	0.00%	18,935.00
b. Other Sources	8930-8979	66,974.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		159,204,796.00	8.88%	173,340,243.47	10.60%	191,713,686.60
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				70,246,007.00		79,044,637.11
b. Step & Column Adjustment				1,053,690.11		1,190,222.04
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				7,744,940.00		1,406,579.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	70,246,007.00	12.53%	79,044,637.11	3.29%	81,641,438.15
2. Classified Salaries						
a. Base Salaries				18,935,606.00		20,177,462.09
b. Step & Column Adjustment				284,034.09		302,661.93
c. Cost-of-Living Adjustment				0.00		0.00
d. Other Adjustments				957,822.00		0.00
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	18,935,606.00	6.56%	20,177,462.09	1.50%	20,480,124.02
3. Employee Benefits	3000-3999	36,229,355.00	12.67%	40,820,473.00	3.64%	42,307,560.11
4. Books and Supplies	4000-4999	15,918,427.00	-32.74%	10,706,835.94	-1.44%	10,552,203.65
5. Services and Other Operating Expenditures	5000-5999	13,635,024.00	-3.41%	13,170,289.73	0.76%	13,269,888.72
6. Capital Outlay	6000-6999	721,923.00	38.82%	1,002,154.00	0.00%	1,002,154.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,452,972.00	0.00%	1,452,972.00	0.00%	1,452,972.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(608,762.00)	-3.45%	(587,739.00)	0.00%	(587,739.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,751,950.00	99.69%	5,495,298.00	43.04%	7,860,231.00
b. Other Uses	7630-7699	9,335.00	0.00%	9,335.00	0.00%	9,335.00
10. Other Adjustments				0.00		0.00
11. Total (Sum lines B1 thru B10)		159,291,837.00	7.53%	171,291,717.87	3.91%	177,988,167.65
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(87,041.00)		2,048,525.60		13,725,518.95
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		42,124,725.66		42,037,684.66		44,086,210.26
2. Ending Fund Balance (Sum lines C and D1)		42,037,684.66		44,086,210.26		57,811,729.21
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	696,932.11		696,931.34		696,931.34
b. Restricted	9740	0.70		0.00		0.00
c. Committed						
1. Stabilization Arrangements	9750	0.00		0.00		0.00
2. Other Commitments	9760	0.00		0.00		0.00
d. Assigned	9780	6,869,158.94		5,914,091.53		14,544,091.53
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,778,755.00		5,138,751.54		5,339,645.03
2. Unassigned/Unappropriated	9790	29,692,837.91		32,336,435.85		37,231,061.31
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		42,037,684.66		44,086,210.26		57,811,729.21

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES (Unrestricted except as noted)						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,778,755.00		5,138,751.54		5,339,645.03
c. Unassigned/Unappropriated	9790	29,692,839.38		32,336,435.85		37,231,061.31
d. Negative Restricted Ending Balances (Negative resources 2000-9999) (Enter projections)	979Z	(1.47)		0.00		0.00
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	0.00		0.00		0.00
c. Unassigned/Unappropriated	9790	0.00		0.00		0.00
3. Total Available Reserves - by Amount (Sum lines E1 thru E2b)		34,471,592.91		37,475,187.39		42,570,706.34
4. Total Available Reserves - by Percent (Line E3 divided by Line F3c)		21.64%		21.88%		23.92%
F. RECOMMENDED RESERVES						
1. Special Education Pass-through Exclusions For districts that serve as the administrative unit (AU) of a special education local plan area (SELPA):						
a. Do you choose to exclude from the reserve calculation the pass-through funds distributed to SELPA members?	No					
b. If you are the SELPA AU and are excluding special education pass-through funds: 1. Enter the name(s) of the SELPA(s):						
2. Special education pass-through funds (Column A: Fund 10, resources 3300-3499 and 6500-6540, objects 7211-7213 and 7221-7223; enter projections for subsequent years 1 and 2 in Columns C and E)		0.00				
2. District ADA Used to determine the reserve standard percentage level on line F3d (Column A: Form AI, Estimated P-2 ADA column, lines 1-4 and 22; enter projections)		18,597.60		18,597.60		18,597.60
3. Calculating the Reserves						
a. Expenditures and Other Financing Uses (Line B11)		159,291,837.00		171,291,717.87		177,988,167.65
b. Plus: Special Education Pass-through Funds (Line F1b2, if Line F1a is No)		0.00		0.00		0.00
c. Total Expenditures and Other Financing Uses (Line F3a plus line F3b)		159,291,837.00		171,291,717.87		177,988,167.65
d. Reserve Standard Percentage Level (Refer to Form 01CSI, Criterion 10 for calculation details)		3%		3%		3%
e. Reserve Standard - By Percent (Line F3c times F3d)		4,778,755.11		5,138,751.54		5,339,645.03
f. Reserve Standard - By Amount (Refer to Form 01CSI, Criterion 10 for calculation details)		0.00		0.00		0.00
g. Reserve Standard (Greater of Line F3e or F3f)		4,778,755.11		5,138,751.54		5,339,645.03
h. Available Reserves (Line E3) Meet Reserve Standard (Line F3g)		YES		YES		YES

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	128,063,397.00	15.15%	147,464,393.00	12.40%	165,756,620.00
2. Federal Revenues	8100-8299	21,645.00	-100.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	3,314,798.00	-2.34%	3,237,073.00	0.00%	3,237,073.00
4. Other Local Revenues	8600-8799	627,872.00	-14.13%	539,126.00	0.00%	539,126.00
5. Other Financing Sources						
a. Transfers In	8900-8929	18,935.00	0.00%	18,935.00	0.00%	18,935.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	(15,707,893.00)	1.67%	(15,970,015.05)	1.49%	(16,208,520.13)
6. Total (Sum lines A1 thru A5e)		116,338,754.00	16.29%	135,289,511.95	13.34%	153,343,233.87
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				59,114,823.00		68,049,981.35
b. Step & Column Adjustment				886,722.35		1,020,749.72
c. Cost-of-Living Adjustment						
d. Other Adjustments				8,048,436.00		1,406,579.00
e. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	59,114,823.00	15.11%	68,049,981.35	3.57%	70,477,310.07
2. Classified Salaries						
a. Base Salaries				12,110,092.00		13,249,565.38
b. Step & Column Adjustment				181,651.38		198,743.48
c. Cost-of-Living Adjustment						
d. Other Adjustments				957,822.00		
e. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	12,110,092.00	9.41%	13,249,565.38	1.50%	13,448,308.86
3. Employee Benefits	3000-3999	28,182,225.00	15.60%	32,577,568.89	3.95%	33,863,693.27
4. Books and Supplies	4000-4999	5,368,898.00	-0.60%	5,336,562.00	0.00%	5,336,562.00
5. Services and Other Operating Expenditures	5000-5999	7,816,042.00	4.55%	8,171,420.73	1.22%	8,271,019.72
6. Capital Outlay	6000-6999	485,856.00	82.33%	885,856.00	0.00%	885,856.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	821,799.00	0.00%	821,799.00	0.00%	821,799.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	(1,377,423.00)	-1.53%	(1,356,400.00)	0.00%	(1,356,400.00)
9. Other Financing Uses						
a. Transfers Out	7600-7629	2,751,950.00	99.69%	5,495,298.00	43.04%	7,860,231.00
b. Other Uses	7630-7699	9,335.00	0.00%	9,335.00	0.00%	9,335.00
10. Other Adjustments (Explain in Section F below)						
11. Total (Sum lines B1 thru B10)		115,283,597.00	15.58%	133,240,986.35	4.79%	139,617,714.92
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		1,055,157.00		2,048,525.60		13,725,518.95
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		40,594,435.20		41,649,592.20		43,698,117.80
2. Ending Fund Balance (Sum lines C and D1)		41,649,592.20		43,698,117.80		57,423,636.75
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	308,838.88		308,838.88		308,838.88
b. Restricted	9740					
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	6,869,158.94		5,914,091.53		14,544,091.53
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	4,778,755.00		5,138,751.54		5,339,645.03
2. Unassigned/Unappropriated	9790	29,692,839.38		32,336,435.85		37,231,061.31
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		41,649,592.20		43,698,117.80		57,423,636.75

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750	0.00		0.00		0.00
b. Reserve for Economic Uncertainties	9789	4,778,755.00		5,138,751.54		5,339,645.03
c. Unassigned/Unappropriated	9790	29,692,839.38		32,336,435.85		37,231,061.31
(Enter other reserve projections in Columns C and E for subsequent years 1 and 2; current year - Column A - is extracted)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750	0.00				
b. Reserve for Economic Uncertainties	9789	0.00				
c. Unassigned/Unappropriated	9790	0.00				
3. Total Available Reserves (Sum lines E1a thru E2c)		34,471,594.38		37,475,187.39		42,570,706.34
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
FY 2014-15 B1d & B2d - Represents additional 18.1 Classroom Teachers FTE per Staffing Ratio, it also includes \$0.58 Certificated FTE, 27.81 Classified FTE, and 9.29 Management FTE per Core Staffing and Reinstated Budget.						
FY 2015-16 B1d - Represents additional 10.0 Certificated FTE to level 34:1 Staffing Ratio on grades 4 through 12.						
See attached MYP Assumptions.						

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	14,751,641.00	0.00%	14,751,189.33	0.00%	14,751,189.33
3. Other State Revenues	8300-8599	7,368,250.00	-66.99%	2,431,942.72	0.00%	2,431,942.72
4. Other Local Revenues	8600-8799	4,971,284.00	-1.48%	4,897,584.42	1.66%	4,978,800.55
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	66,974.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	15,707,893.00	1.67%	15,970,015.05	1.49%	16,208,520.13
6. Total (Sum lines A1 thru A5c)		42,866,042.00	-11.23%	38,050,731.52	0.84%	38,370,452.73
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries						
a. Base Salaries				11,131,184.00		10,994,655.76
b. Step & Column Adjustment				166,967.76		169,472.32
c. Cost-of-Living Adjustment						
d. Other Adjustments				(303,496.00)		
c. Total Certificated Salaries (Sum lines B1a thru B1d)	1000-1999	11,131,184.00	-1.23%	10,994,655.76	1.54%	11,164,128.08
2. Classified Salaries						
a. Base Salaries				6,825,514.00		6,927,896.71
b. Step & Column Adjustment				102,382.71		103,918.45
c. Cost-of-Living Adjustment						
d. Other Adjustments						
c. Total Classified Salaries (Sum lines B2a thru B2d)	2000-2999	6,825,514.00	1.50%	6,927,896.71	1.50%	7,031,815.16
3. Employee Benefits	3000-3999	8,047,130.00	2.43%	8,242,904.11	2.44%	8,443,866.84
4. Books and Supplies	4000-4999	10,549,529.00	-49.09%	5,370,273.94	-2.88%	5,215,641.65
5. Services and Other Operating Expenditures	5000-5999	5,818,982.00	-14.09%	4,998,869.00	0.00%	4,998,869.00
6. Capital Outlay	6000-6999	236,067.00	-50.74%	116,298.00	0.00%	116,298.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	631,173.00	0.00%	631,173.00	0.00%	631,173.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	768,661.00	0.00%	768,661.00	0.00%	768,661.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section F below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		44,008,240.00	-13.54%	38,050,731.52	0.84%	38,370,452.73
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(1,142,198.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance (Form 011, line F1c)		1,530,290.46		388,092.46		388,092.46
2. Ending Fund Balance (Sum lines C and D1)		388,092.46		388,092.46		388,092.46
3. Components of Ending Fund Balance (Form 011)						
a. Nonspendable	9710-9719	388,093.23		388,092.46		388,092.46
b. Restricted	9740	0.70		0.00		
c. Committed						
1. Stabilization Arrangements	9750					
2. Other Commitments	9760					
d. Assigned	9780					
c. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789					
2. Unassigned/Unappropriated	9790	(1.47)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with line D2)		388,092.46		388,092.46		388,092.46

Description	Object Codes	Projected Year Totals (Form 011) (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
E. AVAILABLE RESERVES						
1. General Fund						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated Amount	9790					
(Enter current year reserve projections in Column A, and other reserve projections in Columns C and E for subsequent years 1 and 2)						
2. Special Reserve Fund - Noncapital Outlay (Fund 17)						
a. Stabilization Arrangements	9750					
b. Reserve for Economic Uncertainties	9789					
c. Unassigned/Unappropriated	9790					
3. Total Available Reserves (Sum lines E.1a thru E.2c)						
F. ASSUMPTIONS						
Please provide below or on a separate attachment, the assumptions used to determine the projections for the first and second subsequent fiscal years. Further, please include an explanation for any significant expenditure adjustments projected in lines B1d, B2d, and B10. For additional information, please refer to the Budget Assumptions section of the SACS Financial Reporting Software User Guide.						
B1d - The [\$303,496] budget represents the ending funds on FY 2013-14 for QEIA.						

2013-14 Second Interim Multi-Year Assumptions

Assumptions:	2012-13 6/30/2012	2013-14 Second Interim	2014-15 Projected	2015-16 Projected
CBEDS Enrollment	19,333	19,615	19,615	19,615
ADA Projection	18,422	18,596	18,596	18,596
% CBEDS / ADA	95.29%	94.80%	94.80%	94.80%
ADA Increase over Prior Year	104	174	0	0
COLA	2.24%	1.57%	0.86%	2.20%
Base LCFF Target Per ADA		\$10,516.58	\$10,607.02	\$10,840.38
Prior Year Funding Floor		\$6,401.23	\$6,886.02	\$7,929.22
LCFF Gap (Target-Prior Year)		\$4,115.35	\$3,721.01	\$2,911.16
LCFF Gap Funding %		11.780%	28.050%	33.950%
LCFF Gap Funding (Gap * % Gap Funding)		\$484.79	\$1,043.74	\$988.34
Average Funding Per ADA		\$6,886.02	\$7,929.76	\$8,917.56
New Teachers Due to Growth	15.2	26.1	18.1	28
New Teachers for Leveling Classrooms		5	5	5
Staffing Ratio	K-25:1, 1-3, 25:1, 4-12 36:1	K-<25:1, 1-3, <25:1, 4-12 36:1	K-<25:1, 1-3, <25:1, 4-12 35:1	K-<25:1, 1-3, <25:1, 4-12 34:1
Health & Welfare District Contribution Increase	1.54%	4.83%	3.00%	3.00%
Worker's Comp Rate	1.356%	1.639%	1.639%	1.639%
Indirect Rate	5.18%	5.11%	4.49%	4.49%
MUTA Salary Increase	0.00%	2.00%	0.00%	0.00%
CSEA, Confidential Salary Increase	0.00%	2.00%	0.00%	0.00%
CMBA Salary Increase	0.00%	2.00%	0.00%	0.00%
Non Represented (Cert. & Class. Mgmt, Supv.)	0.00%	2.00%	0.00%	0.00%
New Positions & Other Additions (See Assumptions List)	\$0	\$1,903,420	\$11,330,859	\$0
Transfer to Fund 40-Capital Projects (from Unfilled New Positions)	\$0	\$1,491,719*	\$0	\$0
Transfer to Fund 41 - Building Fund	\$0	\$0	\$3,000,000	\$6,000,000
Transfer Out to Fund 14-Deferred Maintenance	\$658,464	\$660,231	\$1,260,231	\$1,260,231
Transfer Out to Fund 11 - Adult Education	\$600,000	\$600,000	\$600,000	\$0

*transferred from \$1,903,420 New Positions Unfilled

BUDGET ASSUMPTIONS - CORE STAFFING AND REINSTATED BUDGETS

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE
K-6				
Vice Principals .30 FTE Per Site			\$437,837	3.90
Counselors .25 FTE Per Site			\$323,932	3.25
C & I Coach TSA 1 FTE Per Site			\$1,204,372	13.00
Reading Literacy 2 FTE Per Site			\$2,408,745	26.00
K-3 Staffing reduce from 25:1 TO 24.72:1			staffing formula	
4-6 Staffing reduce from 36:1 to 35:1			staffing formula	
Library Media Tech .4375 FTE Per Site			\$256,936	5.69
Custodian .5 FTE Per Site			\$357,271	6.50
Total K-6			\$4,989,093	58.34
K-8 (Excludes Eastin Arcola)				
Vice Principals .50 FTE Per Site			\$134,719	1.20
Counselors .25 FTE Per Site			\$74,754	0.75
C & I Coach TSA 1 FTE Per Site			\$277,932	3.00
Reading Literacy 1 FTE Per Site			\$277,932	3.00
Itinerant Math Teacher .25 FTE Per Site			\$52,595	0.75
K-3 Staffing reduce from 25:1 TO 24.72:1			staffing formula	
4-6 Staffing reduce from 36:1 to 35:1			staffing formula	
Library Media Tech .4375 FTE Per Site			\$59,293	1.31
Custodian .5 FTE Per Site			\$82,447	1.50
Total K-8			\$959,672	11.51
Open Eastin Arcola K-8				
Principal			\$126,069	1.00
Vice Principal .50 FTE			\$56,133	0.50
Counselor			\$24,918	0.25
C & I Coach TSA			\$92,644	1.00
Reading Literacy 1 FTE Per Site			\$92,644	1.00
Itinerant Math Teacher .25 FTE Per Site			\$17,532	0.25
Administrative Assistant-School Site			\$66,573	1.00
Secretary-Attendance .75 FTE (6 HR)			\$36,005	0.75
Library Media Tech .4375 FTE			\$19,764	0.44
Head Custodian I			\$60,333	1.00
Custodian			\$82,447	1.50
Total Eastin Arcola K-8			\$675,063	8.69

BUDGET ASSUMPTIONS - CORE STAFFING AND REINSTATED BUDGETS

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE
7-8				
C & I Coach TSA 2 FTE Per Site			\$555,864	6.00
Librarian 1 FTE Per Site			\$297,727	3.00
Counselor 1 FTE Per Site	\$283,979	3.00		
7-8 Staffing reduce from 36:1 to 35:1			staffing formula	
School Safety Officer 2 @ .4375 FTE Per Site			\$150,144	2.63
Family Liaison 1 FTE Per Site			\$164,894	3.00
Library Media Technician -0- Per Site			(\$135,526)	-3.00
Total 7-8	\$283,979	3.00	\$1,033,103	11.63
9-12				
C & I Coach TSA 2 FTE Per Site			\$370,576	4.00
Counselor MHS 1 FTE			\$99,671	1.00
9-12 Staffing reduce from 36:1 to 35:1			staffing formula	
Football Coach 1/6th Period			\$31,784	0.33
Custodian Increase 1 FTE Per Site			\$109,930	2.00
Family Liaison 1 FTE Per Site			\$109,930	2.00
Total 9-12			\$721,891	9.33
Continuation School				
Vice Principal Reduce from 1 FTE to .33 FTE			(\$84,861)	-0.64
Head Custodian Reduce from 1 FTE to -0- FTE			(\$54,965)	-1.00
Custodian Reduce from 1 FTE to .5 FTE			(\$27,482)	-0.50
Total Continuation			(\$167,308)	-2.14
Open Ripperdan Community - January 2015				
Principal			\$126,069	1.00
Vice Principal add .33 FTE			\$43,757	0.33
Counselor (1/2 year)			\$49,836	0.50
C & I Coach TSA (1/2 year)			\$46,322	0.50
Administrative Assistant-School Site (1/2 yr)			\$33,287	0.50
Secretary-Attendance .75 FTE (6 HR) (1/2 yr)			\$18,003	0.38
Head Custodian I (1/2 year)			\$30,166	0.50
Custodian (1/2 year)			\$41,224	0.75
Total Eastin Arcola K-8			\$388,663	4.46
Field Trips				
Field Trip - Grade K - 6 & K-8 School Sites			\$70,000	
Increase Formula from \$1 to \$6 per student				
Field Trips			\$70,000	

BUDGET ASSUMPTIONS - CORE STAFFING AND REINSTATED BUDGETS

BUDGET ASSUMPTIONS	2013-14 UNRESTRICTED & ENCROACHMENT	# FTE	2014-15 UNRESTRICTED & ENCROACHMENT	# FTE
Athletics				
MULES			\$38,619	
Middle School Athletics			\$40,448	
High School Athletics			\$175,521	
District Athletics			\$254,588	
District wide				
Music Teacher 2 FTE District wide			\$140,254	2.00
Nurses 2 FTE District wide			\$190,705	2.00
Ed Tech Coaches 6 FTE District wide			\$443,417	4.00
LVN's 2.5 FTE District wide	\$128,274	2.50		
Psychologist 1 FTE District wide	\$111,231	1.00	\$111,676	1.00
Health Assistants 2 @ .4375 FTE District wide			\$48,094	0.88
Director of College and Career Readiness			\$139,921	1.00
Director of Performance Mgmt & Media Relations	\$138,250	1.00		
Director of Athletics	\$132,708	1.00		
Director of Visual & Performing Arts	\$132,708	1.00		
PE Specialists for K-3 Prep			\$350,636	5.00
M & O Supervisor	\$83,858	1.00		
Community Support Specialist	\$87,305	1.00		
Information Technology Specialists Lead	\$177,566	2.00		
Head Custodian II, Grounds, Maintenance	\$186,288	3.00		
Admin Support Specialist - Confidential	\$68,199	1.00		
Admin Assistant - Department	\$64,949	1.00		
Chief of Human Resources Officer	\$166,105	1.00		
School Resources Officer (Contract w/MPD)	\$142,000			
Summer School			\$400,000	
Retiree Administration Coach			\$50,000	
Deferred Maintenance			\$600,000	
Annual Bus Replacement			\$400,000	
Total District wide	\$1,619,441	16.50	\$2,874,704	15.88
TOTAL CORE STAFFING & REINSTATED BUDGETS	\$1,903,420	19.50	\$11,799,469	117.69

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	200,303.00	0.00%	200,303.00	0.00%	200,303.00
3. Other State Revenues	8300-8599	50,248.00	0.00%	50,248.00	0.00%	50,248.00
4. Other Local Revenues	8600-8799	305,849.00	0.00%	305,849.00	0.00%	305,849.00
5. Other Financing Sources						
a. Transfers In	8900-8929	600,000.00	0.00%	600,000.00	0.00%	600,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,156,400.00	0.00%	1,156,400.00	0.00%	1,156,400.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	448,276.00	0.00%	448,276.00	0.00%	448,276.00
2. Classified Salaries	2000-2999	252,544.00	0.00%	252,544.00	0.00%	252,544.00
3. Employee Benefits	3000-3999	217,965.00	1.55%	221,339.16	1.57%	224,814.54
4. Books and Supplies	4000-4999	224,835.00	0.00%	224,835.00	0.00%	224,835.00
5. Services and Other Operating Expenditures	5000-5999	167,453.00	0.00%	167,453.00	0.00%	167,453.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	
8. Other Outgo - Transfers of Indirect Costs	7300-7399	10,282.00	0.00%	10,282.00	0.00%	10,282.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	9,576.00	-100.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		1,330,931.00	-0.47%	1,324,729.16	0.26%	1,328,204.54
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(174,531.00)		(168,329.16)		(171,804.54)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	758,816.37		584,285.37		415,956.21
2. Ending Fund Balance (Sum lines C and D1)		584,285.37		415,956.21		244,151.67
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	2,000.00		2,000.00		2,000.00
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	582,285.53		413,956.21		242,151.67
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	(0.16)		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		584,285.37		415,956.21		244,151.67
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	1,796,555.00	0.00%	1,796,555.00	0.00%	1,796,555.00
4. Other Local Revenues	8600-8799	183,933.00	-1.19%	181,746.00	0.00%	181,746.00
5. Other Financing Sources						
a. Transfers In	8900-8929	9,576.00	-100.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,990,064.00	-0.59%	1,978,301.00	0.00%	1,978,301.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	613,015.00	1.50%	622,210.23	1.50%	631,543.38
2. Classified Salaries	2000-2999	410,315.00	1.50%	416,469.73	1.50%	422,716.77
3. Employee Benefits	3000-3999	417,212.00	2.67%	428,370.80	2.04%	437,121.03
4. Books and Supplies	4000-4999	472,442.00	-23.94%	359,344.48	-6.77%	335,013.82
5. Services and Other Operating Expenditures	5000-5999	42,252.00	0.00%	42,252.00	0.00%	42,252.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	33,735.00	0.00%	33,735.00	0.00%	33,735.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	75,919.00	0.00%	75,919.00	0.00%	75,919.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)						
11. Total (Sum lines B1 thru B10)		2,064,890.00	-4.19%	1,978,301.24	0.00%	1,978,301.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		(74,826.00)		(0.24)		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	74,826.24		0.24		0.00
2. Ending Fund Balance (Sum lines C and D1)		0.24		0.00		0.00
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.24				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
c. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		0.24		0.00		0.00
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	9,430,769.00	-0.07%	9,424,169.00	0.00%	9,424,169.00
3. Other State Revenues	8300-8599	718,996.00	0.00%	718,996.00	0.00%	718,996.00
4. Other Local Revenues	8600-8799	942,884.00	0.00%	942,884.00	0.00%	942,884.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		11,092,649.00	-0.06%	11,086,049.00	0.00%	11,086,049.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	2,777,621.00	1.50%	2,819,285.32	1.50%	2,861,574.59
3. Employee Benefits	3000-3999	1,630,885.00	2.64%	1,673,871.68	2.64%	1,718,002.75
4. Books and Supplies	4000-4999	5,384,209.00	0.00%	5,384,209.00	0.00%	5,384,209.00
5. Services and Other Operating Expenditures	5000-5999	433,522.00	0.00%	433,522.00	0.00%	433,522.00
6. Capital Outlay	6000-6999	175,000.00	0.00%	175,000.00	0.00%	175,000.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	522,561.00	0.00%	522,561.00	0.00%	522,561.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		10,923,798.00	0.77%	11,008,449.00	0.79%	11,094,869.34
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		168,851.00		77,600.00		(8,820.34)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	5,316,919.33		5,485,770.33		5,563,370.33
2. Ending Fund Balance (Sum lines C and D1)		5,485,770.33		5,563,370.33		5,554,549.99
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	331,903.22		331,903.22		331,903.22
b. Restricted	9740	5,153,867.11		5,231,467.11		5,222,646.77
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		5,485,770.33		5,563,370.33		5,554,549.99
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	1,000.00	0.00%	1,000.00	0.00%	1,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	660,231.00	90.88%	1,260,231.00	0.00%	1,260,231.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		661,231.00	90.74%	1,261,231.00	0.00%	1,261,231.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	1,254.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	244,330.00	170.22%	660,231.00	0.00%	660,231.00
6. Capital Outlay	6000-6999	361,440.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		
11. Total (Sum lines B1 thru B10)		607,024.00	8.77%	660,231.00	0.00%	660,231.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		54,207.00		601,000.00		601,000.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	211,769.15		265,976.15		866,976.15
2. Ending Fund Balance (Sum lines C and D1)		265,976.15		866,976.15		1,467,976.15
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	265,976.15		866,976.15		1,467,976.15
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		265,976.15		866,976.15		1,467,976.15
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	64,250.00	0.00%	64,250.00	0.00%	64,250.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	4,438,556.00	-100.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		4,502,806.00	-98.57%	64,250.00	0.00%	64,250.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	15,069,750.00	-99.57%	64,250.00	0.00%	64,250.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		15,069,750.00	-99.57%	64,250.00	0.00%	64,250.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(10,566,944.00)		0.00		0.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	13,669,657.20		3,102,713.20		3,102,713.20
2. Ending Fund Balance (Sum lines C and D1)		3,102,713.20		3,102,713.20		3,102,713.20
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	3,102,713.20		3,102,713.20		3,102,713.20
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.00				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		3,102,713.20		3,102,713.20		3,102,713.20
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	2,699,294.00	0.00%	2,699,294.00	0.00%	2,699,294.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		2,699,294.00	0.00%	2,699,294.00	0.00%	2,699,294.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	88,930.00	1.50%	90,263.95	1.50%	91,617.91
3. Employee Benefits	3000-3999	40,035.00	2.40%	40,997.37	1.65%	41,674.03
4. Books and Supplies	4000-4999	23,455.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	61,878.00	-100.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	612,740.00	0.00%	612,740.00	0.00%	612,740.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	1,279,751.00	0.00%	1,279,751.00	0.00%	1,279,751.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		2,106,789.00	-3.94%	2,023,752.32	0.10%	2,025,782.94
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)						
		592,505.00		675,541.68		673,511.06
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	4,725,728.01		5,318,233.01		5,993,774.69
2. Ending Fund Balance (Sum lines C and D1)		5,318,233.01		5,993,774.69		6,667,285.75
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	5,017,121.77		5,993,774.69		6,667,285.75
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	301,111.24				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		5,318,233.01		5,993,774.69		6,667,285.75
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	25,076.00	0.00%	25,076.00	0.00%	25,076.00
4. Other Local Revenues	8600-8799	20,000.00	0.00%	20,000.00	0.00%	20,000.00
5. Other Financing Sources						
a. Transfers In	8900-8929	15,069,750.00	-99.80%	30,000.00	0.00%	30,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5e)		15,114,826.00	-99.50%	75,076.00	0.00%	75,076.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	3,463.00	1.50%	3,514.95	1.50%	3,567.67
3. Employee Benefits	3000-3999	2,282.00	2.59%	2,340.99	2.07%	2,389.50
4. Books and Supplies	4000-4999	2,320.00	-100.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	104,391.00	0.00%	104,391.00	0.00%	104,391.00
6. Capital Outlay	6000-6999	17,961,113.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		18,073,569.00	-99.39%	110,246.94	0.09%	110,348.17
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(2,958,743.00)		(35,170.94)		(35,272.17)
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	3,828,198.29		869,455.29		834,284.35
2. Ending Fund Balance (Sum lines C and D1)		869,455.29		834,284.35		799,012.18
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.51				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	869,454.78		834,284.35		799,012.18
c. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		869,455.29		834,284.35		799,012.18
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	6,500.00	0.00%	6,500.00	0.00%	6,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,491,719.00	101.11%	3,000,000.00	100.00%	6,000,000.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		1,498,219.00	100.67%	3,006,500.00	99.78%	6,006,500.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	84,993.00	-61.17%	33,000.00	0.00%	33,000.00
6. Capital Outlay	6000-6999	1,492,850.00	-100.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,577,843.00	-97.91%	33,000.00	0.00%	33,000.00
C. NET INCREASE (DECREASE) IN FUND BALANCE (Line A6 minus line B11)		(79,624.00)		2,973,500.00		5,973,500.00
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	1,034,759.48		955,135.48		3,928,635.48
2. Ending Fund Balance (Sum lines C and D1)		955,135.48		3,928,635.48		9,902,135.48
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	0.00				
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	955,135.48		3,928,635.48		9,902,135.48
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		955,135.48		3,928,635.48		9,902,135.48
E. ASSUMPTIONS Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	2,500.00	0.00%	2,500.00	0.00%	2,500.00
5. Other Financing Sources						
a. Transfers In	8900-8929	1,260,816.00	-0.14%	1,258,988.00	0.05%	1,259,612.52
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	
6. Total (Sum lines A1 thru A5c)		1,263,316.00	-0.14%	1,261,488.00	0.05%	1,262,112.52
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	0.00	0.00%	0.00	0.00%	0.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	1,260,816.00	-0.14%	1,258,988.00	0.05%	1,259,613.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		1,260,816.00	-0.14%	1,258,988.00	0.05%	1,259,613.00
C. NET INCREASE (DECREASE) IN FUND BALANCE						
(Line A6 minus line B11)		2,500.00		2,500.00		2,499.52
D. FUND BALANCE						
1. Net Beginning Fund Balance	9791-9795	609,537.78		612,037.78		614,537.78
2. Ending Fund Balance (Sum lines C and D1)		612,037.78		614,537.78		617,037.30
3. Components of Ending Fund Balance						
a. Nonspendable	9710-9719	0.00				
b. Restricted	9740	612,037.66		614,537.78		617,037.30
c. Committed						
1. Stabilization Arrangements	9750	0.00				
2. Other Commitments	9760	0.00				
d. Assigned	9780	0.12				
e. Unassigned/Unappropriated						
1. Reserve for Economic Uncertainties	9789	0.00				
2. Unassigned/Unappropriated	9790	0.00		0.00		0.00
f. Total Components of Ending Fund Balance (Line D3f must agree with Line D2)		612,037.78		614,537.78		617,037.30
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

Description	Object Codes	Projected Year Totals (A)	% Change (Cols. C-A/A) (B)	2014-15 Projection (C)	% Change (Cols. E-C/C) (D)	2015-16 Projection (E)
(Enter projections for subsequent years 1 and 2 in Columns C and E; current year - Column A - is extracted)						
A. REVENUES AND OTHER FINANCING SOURCES						
1. LCFF/Revenue Limit Sources	8010-8099	0.00	0.00%	0.00	0.00%	0.00
2. Federal Revenues	8100-8299	0.00	0.00%	0.00	0.00%	0.00
3. Other State Revenues	8300-8599	0.00	0.00%	0.00	0.00%	0.00
4. Other Local Revenues	8600-8799	415.00	0.00%	415.00	0.00%	415.00
5. Other Financing Sources						
a. Transfers In	8900-8929	0.00	0.00%	0.00	0.00%	0.00
b. Other Sources	8930-8979	0.00	0.00%	0.00	0.00%	0.00
c. Contributions	8980-8999	0.00	0.00%	0.00	0.00%	0.00
6. Total (Sum lines A1 thru A5c)		415.00	0.00%	415.00	0.00%	415.00
B. EXPENDITURES AND OTHER FINANCING USES						
1. Certificated Salaries	1000-1999	0.00	0.00%	0.00	0.00%	0.00
2. Classified Salaries	2000-2999	0.00	0.00%	0.00	0.00%	0.00
3. Employee Benefits	3000-3999	0.00	0.00%	0.00	0.00%	0.00
4. Books and Supplies	4000-4999	0.00	0.00%	0.00	0.00%	0.00
5. Services and Other Operating Expenditures	5000-5999	29,098.00	-96.56%	1,000.00	0.00%	1,000.00
6. Capital Outlay	6000-6999	0.00	0.00%	0.00	0.00%	0.00
7. Other Outgo (excluding Transfers of Indirect Costs)	7100-7299, 7400-7499	0.00	0.00%	0.00	0.00%	0.00
8. Other Outgo - Transfers of Indirect Costs	7300-7399	0.00	0.00%	0.00	0.00%	0.00
9. Other Financing Uses						
a. Transfers Out	7600-7629	0.00	0.00%	0.00	0.00%	0.00
b. Other Uses	7630-7699	0.00	0.00%	0.00	0.00%	0.00
10. Other Adjustments (Explain in Section E below)				0.00		0.00
11. Total (Sum lines B1 thru B10)		29,098.00	-96.56%	1,000.00	0.00%	1,000.00
C. NET INCREASE (DECREASE) IN NET POSITION						
(Line A6 minus line B11)		(28,683.00)		(585.00)		(585.00)
D. NET POSITION						
1. Beginning Net Position	9791-9795	70,069.40		41,386.40		40,801.40
2. Ending Net Position (Sum lines C and D1)		41,386.40		40,801.40		40,216.40
3. Components of Ending Net Position						
a. Net Investment in Capital Assets	9796	0.00				
b. Restricted Net Position	9797	39,050.01		38,650.00		38,650.00
c. Unrestricted Net Position	9790	2,336.39		2,151.40		1,566.40
d. Total Components of Ending Net Position		41,386.40		40,801.40		40,216.40
(Line D3d must agree with Line D2)						
E. ASSUMPTIONS						
Please provide below or on a separate attachment the assumptions used to determine the projections for the first and second subsequent fiscal years.						

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	159,291,837.00
B. Less all federal expenditures not allowed for MOE (Resources 3000-5999, except 3355 and 3385)	All	All	1000-7999	14,780,605.00
C. Less state and local expenditures not allowed for MOE: (All resources, except federal as identified in Line B)				
1. Community Services	All	5000-5999	1000-7999 except 3801-3802	25,620.00
2. Capital Outlay	All except 7100-7199	All except 5000-5999	6000-6999	696,693.00
3. Debt Service	All	9100	5400-5450, 5800, 7430- 7439	800,776.00
4. Other Transfers Out	All	9200	7200-7299	0.00
5. Interfund Transfers Out	All	9300	7600-7629	2,751,950.00
6. All Other Financing Uses	All	9100	7699	9,335.00
		9200	7651	
7. Nonagency	7100-7199	All except 5000-5999, 9000-9999	1000-7999 except 3801-3802	742,073.00
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)				5,026,447.00
D. Plus additional MOE expenditures:				
1. Expenditures to cover deficits for food services (Funds 13 and 61) (If negative, then zero)	All	All	1000-7143, 7300-7439 minus 8000-8699	0.00
2. Expenditures to cover deficits for student body activities	Manually entered. Must not include expenditures in lines A or D1.			
E. Total expenditures before adjustments (Line A minus lines B and C11, plus lines D1 and D2)				139,484,785.00
F. Charter school expenditure adjustments (From Section IV)				0.00
G. Total expenditures subject to MOE (Line E plus Line F)				139,484,785.00

Section II - Expenditures Per ADA		2013-14 Annual ADA/ Exps. Per ADA
A. Average Daily Attendance (Form AI, Column C, lines 1 - 4, plus lines 23, 25, and 26)*		19,228.43
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)		19,228.43
D. Charter school ADA adjustments (From Section IV)		0.00
E. Adjusted total ADA (Lines C plus D)		19,228.43
F. Expenditures per ADA (Line I.G divided by Line II.E)		7,254.09

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.)	126,883,794.45	6,674.45
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)	126,883,794.45	6,674.45
B. Required effort (Line A.2 times 90%)	114,195,415.01	6,007.01
C. Current year expenditures (Line I.G and Line II.F)	139,484,785.00	7,254.09
D. MOE deficiency amount, if any (Line B minus Line C) (If negative, then zero)	0.00	0.00
E. MOE determination (If one or both of the amounts in line D are zero, the MOE requirement is met; if both amounts are positive, the MOE requirement is not met. If either column in Line A.2 or Line C equals zero, the MOE calculation is incomplete.)	MOE Met	
F. MOE deficiency percentage, if MOE not met; otherwise, zero (Line D divided by Line B) (Funding under NCLB covered programs in FY 2015-16 may be reduced by the lower of the two percentages)	0.00%	0.00%

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

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

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

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

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

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

Description	Direct Costs - Interfund		Indirect Costs - Interfund		Interfund 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	(121,195.00)	0.00	(608,762.00)				
Other Sources/Uses Detail					18,935.00	2,751,950.00		
Fund Reconciliation								
091 CHARTER SCHOOLS SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
101 SPECIAL EDUCATION PASS-THROUGH FUND								
Expenditure Detail								
Other Sources/Uses Detail								
Fund Reconciliation								
111 ADULT EDUCATION FUND								
Expenditure Detail	6,539.00	0.00	10,282.00	0.00				
Other Sources/Uses Detail					600,000.00	9,576.00		
Fund Reconciliation								
121 CHILD DEVELOPMENT FUND								
Expenditure Detail	9,778.00	0.00	75,919.00	0.00				
Other Sources/Uses Detail					9,576.00	0.00		
Fund Reconciliation								
131 CAFETERIA SPECIAL REVENUE FUND								
Expenditure Detail	104,878.00	0.00	522,561.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
141 DEFERRED MAINTENANCE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					660,231.00	0.00		
Fund Reconciliation								
151 PUPIL TRANSPORTATION EQUIPMENT FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
171 SPECIAL RESERVE FUND FOR OTHER THAN CAPITAL OUTLAY								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
181 SCHOOL BUS EMISSIONS REDUCTION FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
191 FOUNDATION SPECIAL REVENUE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
201 SPECIAL RESERVE FUND FOR POSTEMPLOYMENT BENEFITS								
Expenditure Detail								
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
211 BUILDING FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	15,069,750.00		
Fund Reconciliation								
251 CAPITAL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	1,279,751.00		
Fund Reconciliation								
301 STATE SCHOOL BUILDING LEASE/PURCHASE FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								
351 COUNTY SCHOOL FACILITIES FUND								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					15,069,750.00	0.00		
Fund Reconciliation								
401 SPECIAL RESERVE FUND FOR CAPITAL OUTLAY PROJECTS								
Expenditure Detail	0.00	0.00						
Other Sources/Uses Detail					1,491,719.00	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					1,280,816.00	0.00		
Fund Reconciliation								
571 FOUNDATION PERMANENT FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail						0.00		
Fund Reconciliation								
611 CAFETERIA ENTERPRISE FUND								
Expenditure Detail	0.00	0.00	0.00	0.00				
Other Sources/Uses Detail					0.00	0.00		
Fund Reconciliation								

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

Description	Direct Costs - Interfund Transfers In 5750	Transfers Out 5750	Indirect Costs - Interfund Transfers In 7350	Transfers Out 7350	Interfund Transfers In 8900-8929	Interfund Transfers Out 7600-7629	Due From Other Funds 9310	Due To Other Funds 9610
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	121,195.00	(121,195.00)	608,762.00	(608,762.00)	19,111,027.00	19,111,027.00		

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

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

CRITERIA AND STANDARDS

1. CRITERION: Average Daily Attendance

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

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

1A. Calculating the District's ADA Variances

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

Fiscal Year	LCFF/Revenue Limit (Funded) ADA		Percent Change	Status
	First Interim	Second Interim		
	Projected Year Totals (Form 01CSI, Item 1A)	Projected Year Totals		
Current Year (2013-14)	18,597.60	18,597.60	0.0%	Met
1st Subsequent Year (2014-15)	18,782.84	18,597.60	-1.0%	Met
2nd Subsequent Year (2015-16)	18,968.09	18,597.60	-2.0%	Met

1B. Comparison of District ADA to the Standard

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

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

Explanation:
(required if NOT met)

2. CRITERION: Enrollment

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

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

2A. Calculating the District's Enrollment Variances

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

Fiscal Year	Enrollment		Percent Change	Status
	First Interim (Form 01CSI, Item 2A)	Second Interim CBEDS/Projected		
Current Year (2013-14)	19,615	19,615	0.0%	Met
1st Subsequent Year (2014-15)	19,810	19,615	-1.0%	Met
2nd Subsequent Year (2015-16)	20,005	19,615	-1.9%	Met

2B. Comparison of District Enrollment to the Standard

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

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

Explanation:
(required if NOT met)

3. CRITERION: ADA to Enrollment

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

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

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

Fiscal Year	P-2 ADA Unaudited Actuals (Form A, Lines 3, 6, and 25)	Enrollment CBEDS Actual (Form 01CSI, Item 3A)	Historical Ratio of ADA to Enrollment
Third Prior Year (2010-11)	17,977	18,969	94.8%
Second Prior Year (2011-12)	18,318	19,341	94.7%
First Prior Year (2012-13)	18,422	19,333	95.3%
		Historical Average Ratio:	94.9%
	District's ADA to Enrollment Standard (historical average ratio plus 0.5%):		95.4%

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)	18,598	19,615	94.8%	Met
1st Subsequent Year (2014-15)	18,598	19,615	94.8%	Met
2nd Subsequent Year (2015-16)	18,598	19,615	94.8%	Met

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

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

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

Explanation:
(required if NOT met)

4. CRITERION: LCFF/Revenue Limit

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

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

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

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

LCFF/Revenue Limit (Fund 01, Objects 8011, 8012, 8020-8089)				
Fiscal Year	First Interim (Form 01CSI, Item 4A)	Second Interim Projected Year Totals	Percent Change	Status
Current Year (2013-14)	128,794,612.00	128,983,705.00	0.1%	Met
1st Subsequent Year (2014-15)	130,071,076.00	148,384,701.00	14.1%	Not Met
2nd Subsequent Year (2015-16)	131,344,948.00	166,676,928.00	26.9%	Not Met

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

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

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

Explanation:
(required if NOT met)

The change exceeds the standards due to LCFF revenue projection. Enrollment growth is included in the projection, however, the LCFF target was not increased in 2014-15 and 2015-16 until further clarification is received from the state.

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)	84,361,797.19	93,614,633.58	90.1%
Second Prior Year (2011-12)	88,150,655.15	102,273,045.61	86.2%
First Prior Year (2012-13)	90,953,843.70	100,376,749.01	90.6%
	Historical Average Ratio:		89.0%

	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):	86.0% to 92.0%	86.0% to 92.0%	86.0% to 92.0%

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)	99,407,140.00	112,522,312.00	88.3%	Met
1st Subsequent Year (2014-15)	113,877,115.62	127,736,353.35	89.2%	Met
2nd Subsequent Year (2015-16)	117,789,312.20	131,748,148.92	89.4%	Met

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

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

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

Explanation:
(required if NOT met)

6. CRITERION: Other Revenues and Expenditures

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

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

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

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

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

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

Object Range / Fiscal Year	First Interim Projected Year Totals (Form 01CSI, Item 6A)	Second Interim Projected Year Totals (Fund 01) (Form MYPI)	Percent Change	Change Is Outside Explanation Range
Federal Revenue (Fund 01, Objects 8100-8299) (Form MYPI, Line A2)				
Current Year (2013-14)	14,846,145.00	14,773,286.00	-0.5%	No
1st Subsequent Year (2014-15)	14,846,145.33	14,751,189.33	-0.6%	No
2nd Subsequent Year (2015-16)	14,846,145.33	14,751,189.33	-0.6%	No

Explanation:
(required if Yes)

Other State Revenue (Fund 01, Objects 8300-8599) (Form MYPI, Line A3)				
Current Year (2013-14)	10,357,780.00	10,683,048.00	3.1%	No
1st Subsequent Year (2014-15)	5,810,168.72	5,669,015.72	-2.4%	No
2nd Subsequent Year (2015-16)	5,810,168.72	5,669,015.72	-2.4%	No

Explanation:
(required if Yes)

Other Local Revenue (Fund 01, Objects 8600-8799) (Form MYPI, Line A4)				
Current Year (2013-14)	5,515,759.00	5,599,156.00	1.5%	No
1st Subsequent Year (2014-15)	5,476,464.97	5,436,710.42	-0.7%	No
2nd Subsequent Year (2015-16)	5,562,164.07	5,517,926.55	-0.8%	No

Explanation:
(required if Yes)

Books and Supplies (Fund 01, Objects 4000-4999) (Form MYPI, Line B4)				
Current Year (2013-14)	16,050,990.00	15,918,427.00	-0.8%	No
1st Subsequent Year (2014-15)	10,755,100.69	10,706,835.94	-0.4%	No
2nd Subsequent Year (2015-16)	10,596,890.31	10,552,203.65	-0.4%	No

Explanation:
(required if Yes)

Services and Other Operating Expenditures (Fund 01, Objects 5000-5999) (Form MYPI, Line B5)				
Current Year (2013-14)	13,319,492.00	13,635,024.00	2.4%	No
1st Subsequent Year (2014-15)	12,480,251.39	13,170,289.73	5.5%	Yes
2nd Subsequent Year (2015-16)	12,585,266.10	13,269,888.72	5.4%	Yes

Explanation:
(required if Yes)

The services and other operating expenditures for years 2014-15 and 2015-16 exceed the percentage range due to allocation of Athletic budget for prior budget reductions (FY 2008-09).
--

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

DATA ENTRY: All data are extracted or calculated.

Object Range / Fiscal Year	First Interim Projected Year Totals	Second Interim Projected Year Totals	Percent Change	Status
Total Federal, Other State, and Other Local Revenue (Section 6A)				
Current Year (2013-14)	30,719,684.00	31,055,490.00	1.1%	Met
1st Subsequent Year (2014-15)	26,132,779.02	25,856,915.47	-1.1%	Met
2nd Subsequent Year (2015-16)	26,218,478.12	25,938,131.60	-1.1%	Met
Total Books and Supplies, and Services and Other Operating Expenditures (Section 6A)				
Current Year (2013-14)	29,370,482.00	29,553,451.00	0.6%	Met
1st Subsequent Year (2014-15)	23,235,352.08	23,877,125.67	2.8%	Met
2nd Subsequent Year (2015-16)	23,182,156.41	23,822,092.37	2.8%	Met

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

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

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

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

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

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

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

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

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

7. CRITERION: Facilities Maintenance

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

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

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

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

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

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

	Budget Adoption 1% Required Minimum Contribution (Form 01CSI, Item 7B1)	Second Interim Contribution Projected Year Totals (Fund 01, Resource 8150, Objects 8900-8999)	Status
1. OMMA/RMA Contribution	1,438,871.12	3,098,715.00	Met
2. First Interim Contribution (information only) (Form 01CSI, First Interim, Criterion 7B, Line 1)		2,961,688.00	

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

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

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

8. CRITERION: Deficit Spending

STANDARD: Unrestricted deficit spending (total unrestricted expenditures and other financing uses is greater than total unrestricted revenues and other financing sources) as a percentage of total unrestricted expenditures and other financing uses, has not exceeded one-third of the district's available 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)	21.6%	21.9%	23.9%
District's Deficit Spending Standard Percentage Levels (one-third of available reserve percentage):	7.2%	7.3%	8.0%

8B. Calculating the District's Deficit Spending Percentages

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

Fiscal Year	Projected Year Totals		Deficit Spending Level (If Net Change in Unrestricted Fund Balance is negative, else N/A)	Status
	Net Change in Unrestricted Fund Balance (Form 011, Section E) (Form MYPI, Line C)	Total Unrestricted Expenditures and Other Financing Uses (Form 011, Objects 1000-7999) (Form MYPI, Line B11)		
Current Year (2013-14)	1,055,157.00	115,283,597.00	N/A	Met
1st Subsequent Year (2014-15)	2,048,525.60	133,240,986.35	N/A	Met
2nd Subsequent Year (2015-16)	13,725,518.95	139,617,714.92	N/A	Met

8C. Comparison of District Deficit Spending to the Standard

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

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

Explanation:
(required if NOT met)

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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.

Ending Fund Balance General Fund Projected Year Totals		
Fiscal Year	(Form 01I, Line F2) (Form MYPI, Line D2)	Status
Current Year (2013-14)	42,037,684.66	Met
1st Subsequent Year (2014-15)	44,086,210.26	Met
2nd Subsequent Year (2015-16)	57,811,729.21	Met

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

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

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

Explanation:
(required if NOT met)

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

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

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

Ending Cash Balance General Fund (Form CASH, Line F, June Column)		Status
Fiscal Year		
Current Year (2013-14)	24,890,028.14	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)	18,598	18,598	18,598
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):

No

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

10B. Calculating the District's Reserve Standard

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

	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Expenditures and Other Financing Uses (Form 011, objects 1000-7999) (Form MYPI, Line B11)	159,291,837.00	171,291,717.87	177,988,167.65
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)	159,291,837.00	171,291,717.87	177,988,167.65
4. Reserve Standard Percentage Level	3%	3%	3%
5. Reserve Standard - by Percent (Line B3 times Line B4)	4,778,755.11	5,138,751.54	5,339,645.03
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)	4,778,755.11	5,138,751.54	5,339,645.03

10C. Calculating the District's Available Reserve Amount

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

Reserve Amounts (Unrestricted resources 0000-1999 except Line 4)	Current Year Projected Year Totals (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. General Fund - Stabilization Arrangements (Fund 01, Object 9750) (Form MYPI, Line E1a)	0.00		
2. General Fund - Reserve for Economic Uncertainties (Fund 01, Object 9789) (Form MYPI, Line E1b)	4,778,755.00	5,138,751.54	5,339,645.03
3. General Fund - Unassigned/Unappropriated Amount (Fund 01, Object 9790) (Form MYPI, Line E1c)	29,692,839.38	32,336,435.85	37,231,061.31
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)	(1.47)	0.00	0.00
5. Special Reserve Fund - Stabilization Arrangements (Fund 17, Object 9750) (Form MYPI, Line E2a)	0.00		
6. Special Reserve Fund - Reserve for Economic Uncertainties (Fund 17, Object 9789) (Form MYPI, Line E2b)	0.00		
7. Special Reserve Fund - Unassigned/Unappropriated Amount (Fund 17, Object 9790) (Form MYPI, Line E2c)	0.00		
8. District's Available Reserve Amount (Lines C1 thru C7)	34,471,592.91	37,475,187.39	42,570,706.34
9. District's Available Reserve Percentage (Information only) (Line 8 divided by Section 10B, Line 3)	21.64%	21.88%	23.92%
District's Reserve Standard (Section 10B, Line 7):	4,778,755.11	5,138,751.54	5,339,645.03
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 first interim projections 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 first interim projections by more than five percent?

No

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

S3. Temporary Interfund Borrowings

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

No

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

S4. Contingent Revenues

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

No

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

S5. Contributions

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

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

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

District's Contributions and Transfers Standard:

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

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

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

Description / Fiscal Year	First Interim (Form 01CSI, Item S5A)	Second Interim Projected Year Totals	Percent Change	Amount of Change	Status
1a. Contributions, Unrestricted General Fund (Fund 01, Resources 0000-1999, Object 8980)					
Current Year (2013-14)	(15,631,101.00)	(15,707,893.00)	0.5%	76,792.00	Met
1st Subsequent Year (2014-15)	(15,883,147.31)	(15,970,015.00)	0.5%	86,867.69	Met
2nd Subsequent Year (2015-16)	(16,121,932.38)	(16,208,520.13)	0.5%	86,587.75	Met
1b. Transfers In, General Fund *					
Current Year (2013-14)	18,935.00	18,935.00	0.0%	0.00	Met
1st Subsequent Year (2014-15)	18,935.00	18,935.00	0.0%	0.00	Met
2nd Subsequent Year (2015-16)	18,935.00	18,935.00	0.0%	0.00	Met
1c. Transfers Out, General Fund *					
Current Year (2013-14)	1,260,231.00	2,751,950.00	118.4%	1,491,719.00	Not Met
1st Subsequent Year (2014-15)	1,260,231.00	5,495,298.00	336.1%	4,235,067.00	Not Met
2nd Subsequent Year (2015-16)	1,260,231.00	7,860,231.00	523.7%	6,600,000.00	Not Met

1d. Capital Project Cost Overruns

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

No

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

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

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

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

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

Explanation:
(required if NOT met)

The projected transfers out from general fund has increased \$1,491,719 to Fund 40 for lighting project at various sites in FY 2013-14. It also includes \$3,000,000 in FY 2014-15 & \$6,000,000 in FY 2015-16, the transfer out is to Fund 41 Special Reserve for future schools building needs.

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

Project Information:
(required if YES)

S6. Long-term Commitments

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

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

Type of Commitment	# of Years Remaining	SACS Fund and Object Codes Used For:		Principal Balance as of July 1, 2013
		Funding Sources (Revenues)	Debt Service (Expenditures)	
Capital Leases	27	Fund 01	Fund 01 OB 7438 & 7439	5,731,225
Certificates of Participation	22	Fund 25 + Fund 27 OB 8919	Fund 56 OB 7438 & 7439	16,235,000
General Obligation Bonds	20	Fund 51 OB 8571, 8611, 8612, 8660	Fund 51 OB 7438 & 7439	61,862,701
Supp Early Retirement Program	3	Fund 01, 11, 12, 13	Fund 01, 11, 12, 13 OB 3901 & 3902	1,389,308
State School Building Loans	5	Fund 12	Fund 12 OB 7439	153,674
Compensated Absences		Fund 01, 11, 12, 13	Fund 01, 11, 12, 13 OB 9780	875,218

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

Type of Commitment (continued)	Prior Year (2012-13) Annual Payment (P & I)	Current Year (2013-14) Annual Payment (P & I)	1st Subsequent Year (2014-15) Annual Payment (P & I)	2nd Subsequent Year (2015-16) Annual Payment (P & I)
Capital Leases	976,340	800,775	880,775	800,775
Certificates of Participation	1,265,119	1,260,816	1,258,988	1,259,613
General Obligation Bonds	3,444,317	4,063,166	4,233,616	4,423,266
Supp Early Retirement Program	1,113,265	1,113,265	418,310	124,049
State School Building Loans	33,735	33,735	33,735	33,735
Compensated Absences	0	328,072	0	0

Other Long-term Commitments (continued):

Total Annual Payments:	6,832,776	7,599,829	6,825,424	6,641,438
Has total annual payment increased over prior year (2012-13)?		Yes	No	No

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

DATA ENTRY: Enter an explanation if Yes.

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

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

2003 GOB was refinanced on 3/15/2012. Only one P&I payment of \$313,469.31 was done on FY 2012-13. Budget on FY 2013-14 includes two P&I payments totaling \$784,719. The increased budget is funded with Fund 51 funds.

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

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

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

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

Yes

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

No

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

No

2. OPEB Liabilities

- a. OPEB actuarial accrued liability (AAL)
-
- b. OPEB unfunded actuarial accrued liability (UAAL)
-
- c. Are AAL and UAAL based on the district's estimate or an actuarial valuation?

First Interim (Form 01CSI, Item S7A)	Second Interim
26,570,686.00	26,570,686.00
26,570,686.00	26,570,686.00

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

Actuarial	Actuarial
Jul 01, 2011	Jul 01, 2011

3. OPEB Contributions

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

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

First Interim (Form 01CSI, Item S7A)	Second Interim
2,916,096.00	2,916,096.00
2,916,096.00	2,916,096.00
2,916,096.00	2,916,096.00

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

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

2,142,517.00	2,121,147.00
2,544,100.00	2,544,100.00
2,404,072.00	2,404,072.00

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

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

2,142,517.00	2,142,517.00
2,544,100.00	2,544,100.00
2,404,072.00	2,404,072.00

- d. Number of retirees receiving OPEB benefits

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

192	192
192	192
192	192

4. Comments:

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

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

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

No

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

n/a

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

n/a

2. Self-Insurance Liabilities

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

First Interim (Form 01CSI, Item S7B)	Second Interim

3. Self-Insurance Contributions

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

First Interim (Form 01CSI, Item S7B)	Second Interim

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

4. Comments:

--

S8. Status of Labor Agreements

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

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

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

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

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

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

Status of Certificated Labor Agreements as of the Previous Reporting Period

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

No

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

If No, continue with section S8A.

Certificated (Non-management) Salary and Benefit Negotiations

	Prior Year (2nd Interim) (2012-13)	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Number of certificated (non-management) full-time-equivalent (FTE) positions	913.8	937.5	1,036.2	1,046.2

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

Yes

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Aug 30, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Aug 29, 2013

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

Yes

If Yes, date of budget revision board adoption:

Dec 17, 2013

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

Current Year
(2013-14)

1st Subsequent Year
(2014-15)

2nd Subsequent Year
(2015-16)

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

% change in salary schedule from prior year

or

Multiyear Agreement

Total cost of salary settlement

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

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
13,710,297	14,121,606	14,545,254
\$14,845/eligible employee	\$15,288/eligible employee	\$15,747/eligible employee
5.0%	3.0%	3.0%

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

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

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

If Yes, explain the nature of the new costs:

Certificated (Non-management) Step and Column Adjustments

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
1,139,531	1,154,275	1,171,589
1.5%	1.5%	1.5%

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

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

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

Certificated (Non-management) - Other

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

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

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

Status of Classified Labor Agreements as of the Previous Reporting Period

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

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

If No, continue with section S8B.

Yes

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	513.9	533.8	561.6	561.6

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

n/a

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

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

If No, complete questions 6 and 7.

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

No

If Yes, complete questions 6 and 7.

Negotiations Settled Since First Interim Projections

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

Dec 17, 2013

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

Yes

If Yes, date of Superintendent and CBO certification:

Dec 03, 2013

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

n/a

If Yes, date of budget revision board adoption:

4. Period covered by the agreement:

Begin Date:

End Date:

5. Salary settlement:

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

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

Yes

Yes

Yes

One Year Agreement

Total cost of salary settlement

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

Total cost of salary settlement

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

1,796,843

1,113,342

1,125,140

2.0%

reopener

reopener

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

Negotiations Not Settled

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

7. Amount included for any tentative salary schedule increases

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

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

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

Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Yes	Yes	Yes
7,261,725	7,479,577	7,703,964
\$14,845/eligible employee	\$15,288/eligible employee	\$15,747/eligible employee
5.0%	3.0%	3.0%

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

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

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

If Yes, explain the nature of the new costs:

--	--	--

--

Classified (Non-management) Step and Column Adjustments

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
140,936	409,620	415,764
0.5%	1.5%	1.5%

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

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

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

Classified (Non-management) - Other

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

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

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

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

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

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	112.0	120.6	129.9	129.9

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

If Yes, complete question 2.

If No, complete questions 3 and 4.

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

If Yes, complete questions 3 and 4.

Negotiations Settled Since First Interim Projections

2. Salary settlement:

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
Is the cost of salary settlement included in the interim and multiyear projections (MYPs)?	Yes	Yes	Yes
Total cost of salary settlement	408,999	342,445	328,712
Change in salary schedule from prior year (may enter text, such as "Reopener")	2.0%	Reopener	Reopener

Negotiations Not Settled

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

4. Amount included for any tentative salary schedule increases

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

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

	Current Year (2013-14)	1st Subsequent Year (2014-15)	2nd Subsequent Year (2015-16)
1. Are costs of H&W benefit changes included in the interim and MYPs?	Yes	Yes	Yes
2. Total cost of H&W benefits	1,705,853	1,757,029	1,809,739
3. Percent of H&W cost paid by employer	\$14,845/eligible employee	\$15,288/eligible employee	\$15,747/eligible employee
4. Percent projected change in H&W cost over prior year	5.0%	3.0%	3.0%

**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	113,783	186,136	188,928
3. Percent change in step and column over prior year	9.0%	1.5%	1.5%

**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	9,000	9,000	9,000
3. Percent change in cost of other benefits over prior year	-35.7%	0.0%	0.0%

S9. Status of Other Funds

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

S9A. Identification of Other Funds with Negative Ending Fund Balances

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

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

No

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

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

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)

No

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

No

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

Yes

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

No

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

No

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

No

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

No

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

No

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

Yes

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

Comments:
(optional)

Edward C. Gonzalez was hired as the new Superintendent starting 08/01/2013.

End of School District Second Interim Criteria and Standards Review

SACS2013ALL Financial Reporting Software - 2013.2.1
3/4/2014 10:11:56 AM

20-65243-0000000

Second Interim
2013-14 Original Budget
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

OBJ-POSITIVE - (W) - The following objects have a negative balance by resource, by fund: EXCEPTION

FUND	RESOURCE	OBJECT	VALUE
01	4035	4300	-434,966.00

Explanation:Negative appearing in Resource 4035 has been covered with carryover from Fiscal Year 2012-13 to 2013-14.

01	4203	4300	-85,278.00
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Explanation:Negative appearing in Resource 4203 has been covered with carryover from Fiscal Year 2012-13 to 2013-14.

01	5640	4300	-67,466.00
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Explanation:Negative appearing in Resource 5640 has been covered with carryover from Fiscal Year 2012-13 to 2013-14.

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
01	4203	1000	-85,278.00

Explanation:Negative appearing in Resource 4203 has been covered with carryover from Fiscal Year 2012-13 to 2013-14.

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1
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20-65243-0000000

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

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid.	<u>PASSED</u>
CHECKRESOURCE - (W) - All RESOURCE codes must be valid.	<u>PASSED</u>
CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code.	<u>PASSED</u>
CHECKGOAL - (F) - All GOAL codes must be valid.	<u>PASSED</u>
CHECKFUNCTION - (F) - All FUNCTION codes must be valid.	<u>PASSED</u>
CHECKOBJECT - (F) - All OBJECT codes must be valid.	<u>PASSED</u>
CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid.	<u>PASSED</u>
CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid.	<u>PASSED</u>
CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid.	<u>PASSED</u>
CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate.	<u>EXCEPTION</u>

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	

01-1300-0-0000-0000-8011	1300	8011	3,751,713.00
Explanation:RS1300 - CSR is now part of LCFF, revenue will be received in object 8011.			

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.) EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-2,978.00

Explanation: The \$2,978 negative amount in Fund 12 - Resource 6015 is offset by the same positive amount in Resource 9226.

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.

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Second Interim
2013-14 Projected Totals
Technical Review Checks

Madera Unified

Madera County

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

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

IMPORT CHECKS

CHECKFUND - (F) - All FUND codes must be valid. PASSED

CHECKRESOURCE - (W) - All RESOURCE codes must be valid. PASSED

CHK-RS-LOCAL-DEFINED - (F) - All locally defined resource codes must roll up to a CDE defined resource code. PASSED

CHECKGOAL - (F) - All GOAL codes must be valid. PASSED

CHECKFUNCTION - (F) - All FUNCTION codes must be valid. PASSED

CHECKOBJECT - (F) - All OBJECT codes must be valid. PASSED

CHK-FUNDxOBJECT - (F) - All FUND and OBJECT account code combinations must be valid. PASSED

CHK-FUNDxRESOURCE - (W) - All FUND and RESOURCE account code combinations should be valid. PASSED

CHK-FUNDxGOAL - (W) - All FUND and GOAL account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-A - (W) - All FUND (funds 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations should be valid. PASSED

CHK-FUNDxFUNCTION-B - (F) - All FUND (all funds except for 01 through 12, 19, 57, 62, and 73) and FUNCTION account code combinations must be valid. PASSED

CHK-RESOURCExOBJECTA - (W) - The following combinations for RESOURCE and OBJECT (objects 8000 through 9999, except for 9791, 9793, and 9795) are invalid. Data should be corrected or narrative must be provided explaining why the exception (s) should be considered appropriate. EXCEPTION

ACCOUNT				RESOURCE	OBJECT	VALUE
FD	RS	PY	GO	FN	OB	
01	1300	0	0000	0000	8011	1300 8011 3,751,713.00
Explanation:RS1300 - CSR is now part of LCFF, revenue will be received in object 8011.						

CHK-RESOURCExOBJECTB - (O) - All RESOURCE and OBJECT (objects 9791, 9793, and 9795) account code combinations should be valid. PASSED

CHK-FUNCTIONxOBJECT - (F) - All FUNCTION and OBJECT account code combinations must be valid. PASSED

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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RESTR-BAL-TRANSFER - (F) - Transfers of Restricted Balances (Object 8997) must

net to zero.

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

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

PASSED

EXP-POSITIVE - (W) - The following expenditure functions have a negative balance by resource, by fund. (NOTE: Functions, including CDE-defined optional functions, are checked individually, except functions 7200-7600 are combined.)

EXCEPTION

FUND	RESOURCE	FUNCTION	VALUE
12	6105	2700	-2,978.00

Explanation: The \$2,978 negative amount in Fund 12 - Resource 6015 is offset by the same positive amount in Resource 9226.

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

PASSED

SUPPLEMENTAL CHECKS

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

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

EXPORT CHECKS

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

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

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

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

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

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

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

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

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

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

Checks Completed.

SACS2013ALL Financial Reporting Software - 2013.2.1
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20-65243-0000000

Second Interim
2013-14 Actuals to Date
Technical Review Checks

Madera Unified

Madera County

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

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- O - Informational (If data are not correct, correct the data; if data are correct an explanation is optional, but encouraged)

IMPORT CHECKS

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

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

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

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

GENERAL LEDGER CHECKS

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

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

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

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

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

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

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

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

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

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

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

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

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

SUPPLEMENTAL CHECKS

EXPORT CHECKS

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

Checks Completed.